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THE AUDITOR-GENERAL

ON

**STATE LAW OFFICE AND DEPARTMENT
OF JUSTICE**

**FOR THE YEAR ENDED
30 JUNE, 2019**



STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED**

JUNE 30, 2019

**Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)**

I. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

• The Mandate and Core Functions

State Law Office and Department of Justice (SLO & DOJ) mandate is derived from Article 156 of The Constitution of Kenya, 2010, The Office of the Attorney General Act, 2012 and Executive Order No. 1 of 2018. The Attorney General is the head of State Law Office and Department of Justice. He is the principal legal advisor to the Government, the guardian of the Rule of Law, defender of the public interest, responsible for representing the national Government in court or any other legal proceedings to which the national Government is a party (other than criminal proceedings) and also responsible for performing any other functions conferred to the Office by an Act of Parliament or by the President.

The Office of the Attorney General is responsible for the promotion of human rights and implementation of the Constitution, access to justice including through promotion of legal aid, good governance, anti-corruption strategies, ethics and integrity, legal education and law reform, among others. The Attorney General's Office provides direction on policy, coordination and oversight with regard to various legal sector institutions and therefore has a broader cross-cutting mandate to support the strengthening of legal sector institutions.

In Summary, therefore, derived from the Constitution of Kenya 2010, the Office of the Attorney General Act 2012 and Executive Order No. 1 of 2018, SLO&DOJ is mandated to promote the rule of law and public participation; support Government's investment in socio-economic development; promote transparency, accountability, ethics and integrity; spearhead policy, legal and institutional reforms; promote economic governance and empowerment; promotion, fulfilment and protection of human rights; undertake administrative management; capacity building; and enhance access to justice.

• Vision

"To be the best institution in the region in provision of public legal services and promotion of good governance"

• Mission

"To facilitate realization of good governance and respect for the rule of law through provision of public legal services, protection and promotion of human rights and upholding of ethics and integrity"

• Core Values

- i. **Integrity:** The Office is committed to acting in an honest and transparent manner.
- ii. **Professionalism:** SLO & DOJ is fully committed to tap its' rich and multi-skilled human resource base to achieve its Mandate

- iii. **Teamwork and Respect for Diversity:** Involvement of employees' at all levels of our operations shall be our hallmark.
- iv. **Partnership:** SLO & DOJ is committed to building corporate ideals to enhance linkages
- v. **Courtesy:** The Office undertakes to respect all our stakeholders as a guiding principle
- vi. **Quality Service Delivery:** always, SLO & DOJ will ensure delivery of quality services in a timely manner.
- vii. **Equity and Fairness:** The Office undertakes to recognize and promote the rights of, and be impartial to all stakeholders, and serve all without discrimination.
- viii. **Efficiency and Effectiveness:** The Office is committed to rationalizing operational costs while meeting the highest standards in our service delivery to all stakeholders.

- **The Strategic objectives**

SLO&DOJ draws its strategic objectives from its main programmes as follows:

Programme 1: Legal Services

To promote Rule of Law, access to justice, good governance and provision of quality legal service for all.

Programme 2: Governance Legal, Training and Constitutional Affairs

To ensure effective operationalization of the Constitution, policy development, provision and regulation of legal education

Programme 3: General Administration, Planning and Support Services

To provide quality, efficient and effective services

b) Key Management

The Attorney General - **Hon. Justice (Rtd) Paul Kihara Kariuki**
The Solicitor General - **Kennedy Ogeto, CBS**

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Mr. Kennedy Ogeto
2.	Secretary Administration	Ms. Clare Omolo
3.	Chief Finance Officer	Mr. Paul Masinde
4.	Principal Accounts Controller	Mr. Elijah Kabiru Gathuthi

d) Fiduciary Oversight Arrangements

• **Audit and finance committee activities**

The State Law Office and Department of Justice is in the process of establishing an Audit Committee which will be reviewing the Financial Statements in future.

• **Parliamentary committee activities**

The Budget Committee of the National Assembly examines Financial Statements submitted to the National Assembly under Part III of the Public Finance Management Act (Revised 2016).

• **Internal Audit**

The State Law Office and Department of Justice has an Internal Audit Department which is fully functional. It is involved in review of the day-to-day review of operations. It also checks to establish the internal control weakness and recommend corrective action.

- Technical Working Group Review of the Strategic Plan
- The Inter-Agency Working Group to Review the Draft Sexual Offences Policy and Sexual Offences Act
- Ministerial Performance Management Committee
- The Retirees Committee Welfare
- Ministerial Human Resource Management Advisory Committee
- Wellness Committee
- Budget Implementation Committee
- ISO Committee
- The Records Management Committee
- Records Management Committee

e) Entity Headquarters

P.O. Box 40112
Sheria House
Harambee Avenue
Nairobi, KENYA

f) Entity Contacts

Telephone: (254) 020 2227461
E-mail: info.statelawoffice@kenya.go.ke
Website: www.go.ke

g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Branch: Moi Avenue
Account No.: 1123414246

h) Independent Auditors

Auditor-General
Office of The Auditor- General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE HONORABLE ATTORNEY GENERAL

The mandate of State Law Office and Department of Justice (SLO & DOJ) is derived from Article 156 of The Constitution of Kenya, 2010, The Office of the Attorney General Act, 2012 and Executive Order No. 1 of 2018. The office has undertaken various activities and made tremendous achievement in the last one year despite low budget provision to undertake its mandate. The achievements under the three budgeted programmes implemented by the office were managed through departmental responsibilities with clear strategic objectives and expected outputs. There have also been various emerging issues and challenges that called for change of tact to ensure success in our undertaking. We have been operating with a lean budget of Kes. 4.7 Billion where we managed to execute Kes. 4.3 Billion being an absorption rate of more 92% of the budget. We have devised the way forward to ensure greater success in our mandates and achieve higher budget absorption rate. The details of these issues can be demonstrated by the following sections.

DETAIL OF KEY ACHIEVEMENTS

P.1 Legal Services Programme

Under the **Civil Litigation Department** contracted to conclude 1,000 cases filed against the Government. The Department concluded 1,570 cases representing an achievement score of 157%. As a result, several cases against the government with claims in the Billions were successfully defended. Because of the successful defence of the claims, the government saved Kshs.34.7 Billion arising from dismissed cases and the reduction of compensatory damages sought by Claimants. The Department has enabled several government projects under the Big Four Agenda by successfully defending applications for stay and conservatory orders of the projects and the applicable laws.

The **Assets Recovery Agency** successfully identified, traced, seized and recovered proceeds of crime pursuant to its mandate under the Proceeds of Crime and Anti Money Laundering Act, 2016 (POCAMLA). The Agency initiated investigations and successfully identified, traced, seized, preserved and forfeited assets worth Kshs.3.5 billion from proceeds of crime. The Agency prepared intelligence reports and received 72 cases from the Financial Reporting Centre and the Directorate of Criminal Investigations to pursue proceeds of crime. Out of the intelligence reports received the Agency filed 300 cases for search and seizure warrants before the Magistrates' Courts. Further 77 cases were filed at the High Court for preservation and forfeiture of proceeds arising from high profile cases such as NYS II Kenya Pipeline Corporation, Kenya Power, NHIF, KEBS among others. The Agency managed all seized assets including motor vehicles, land parcels, bank accounts, houses and other properties in collaboration with relevant stakeholders and partner Law Enforcement agencies.

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The **Advocates Complaints Commission** conducted and facilitated ADR sessions in 13 Counties; 270 disputes were subjected to ADR mechanism out of which 127 were amicably settled and more than Kes.39 million was realized by complainants; 20 advocates were suspended whereas 6 were struck off the Roll of Advocates having filed Charges at the Disciplinary Tribunal within 3 days of completion of investigations against the set target of 4 days. To enhance Investigations, collection of evidence was done in 6 Counties (Kajiado, Mombasa, Garissa, Uasin Gishu, Kisumu and Kakamega) thereby reducing the number of days taken to conduct preliminary investigations from 100 days to 90 days. The ACC managed to digitize 5343 complaint files thus enhancing efficiency in record management. During the year 1,185 complaints were resolved and files closed.

The **International Law Division** During the FY 2018/2019, the International Law Department reviewed and vetted 970 bilateral, regional and international Memoranda and Agreements submitted by Ministries, Departments and Agencies within 6 working days, defended the Republic of Kenya in 5 International arbitration and litigation matters, provided legal advice in 112 regional and international meetings and provided legal advice in matters on Judicial cooperation and international criminal justice within 6 working days of receipt of all information and documentation.

The **Legal Advisory and Research Division**, issued 924 legal opinions to the relevant MDAs and 40 legal opinions were issued to the County Governments within seven (7) days. We conducted research on E-learning and digitization of library activities from the date of receipt of the required documentation. We reviewed the Law of Contract, Cap 23 Laws of Kenya as well as the Sexual Offences Policy and the Sexual Offences Act, No. 3 of 2006. The Division continuously issues legal advisories to MDAs on matters related to the Big Four Agenda, in projects such as the Early Oil Pilot Scheme (EOPS), International Arbitration, Maritime Law, Trade and Investment, Sea Bed Mining etc. The Division reviewed the response time for issuance of legal advisories from three (3) days to seven (7) days due to its expanded mandate arising from the promulgation of the new Constitution, complexity of the tasks, high work volumes and time required for research particularly in the specialized emerging areas of the law such as Oil and Gas Law, De-limitation of International Maritime Boundaries, Joint Development Zones Framework, the Blue Economy and Public Private Partnerships.

The **Government Transactions Division** is an enabler of the Big Four Agenda and the Vision 2030 Flagship projects. The Division vetted procurement contracts of MDAs and State Corporations and provided timely legal advice and opinions on commercial transactions to MDAs and State Corporations. The Division undertook legal due diligence on some of the contractors engaged in major infrastructure projects in the country. The Division negotiated, vetted and interpreted bilateral

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and multilateral finance agreements for and on behalf of MDAs and State Corporations to finance infrastructure projects and participated in loan and grant negotiations between the Government and Development Partners. The Division engaged stakeholders on emerging issues such as review of the Government Contracts Act. The commercial matters include infrastructural projects such as roads, ports, health, pipelines, railways (SGR), energy, ICT, among others.

The **Legislative Drafting Department** under the Big 4 Agenda drafted 1 Bill and 6 pieces of subsidiary legislation; attended to passage of the Statute law (Miscellaneous Amendments) Bill 2018 and the Health Laws (Amendment) Bill 2018 through which amendments were made to 53 Acts and 11 Acts respectively. It drafted 10 Bills to harmonise existing laws with the Constitution; Drafted 13 other prioritized Bills; Finalized 445 pieces of subsidiary legislation and Facilitated the publication of 209 pieces of subsidiary legislation, 24 Bills and 9 Acts.

The **Public Trustee Division** held inter-agency collaboration meetings and sensitized ex officio agents on their powers and legal obligations under the amended Public Trustee Act in 32 sub-counties, namely. The office further inspected 12 Public Trustee regional offices for quality assurance and compliance with the Public Trustee Act and the Law of Succession Act and the Trustee Act. Following the review of the Public Trustee Act, the Office embarked on a Rapid Result Initiative (RRI) resulting to enhancement of revenue collection from 68Million to 76Million. In the FY 2018/2019, the Public Trustee enhanced access to justice by reducing the time taken to draw final distribution accounts of estates. A total of 5225 files were finalized at an average of 15 days thereby transmitting assets in these estates to beneficiaries.

Under the **Registrar General**, Marriages division inspected and sensitized 8 regional and 26 county offices in compliance with the Marriage Act, 2014. The inspection and sensitization were necessary to increase access to marriage services in the counties and to ensure compliance with the Marriage Act, 2014. In the same year, the Registrar of Marriages sensitized two (2) Kenyan missions in South Africa and Germany with a view of enhancing capacity building. Some 4,452 civil marriages were performed in the Nairobi office and 7,755 church marriages were approved. Further, 1,350 ministers of faith were licensed. The review of the Societies Act was finalized culminating into a draft Association Bill, 2019. The Coat of Arms division commenced review of the College of Arms Act, Cap 98 resulting in a layman's draft, Heraldry Bill, 2019. The review of the College of Arms Act is essential to realign Kenya's laws with international best practices.

Under **Business Registration Services**, the World Bank Report, Doing Business 2019, ranks Kenya at position 7 among the 10 most improved economies in the Doing Business Index, a strong statement of confidence by the world about Kenya's economic outlook. Kenya has been ranked

position 61 globally, up from position 80 in 2018 and now strives to improve her ranking to position 50 by the year 2020. Additionally, automation services were enhanced leading to increased revenue collection from Kshs.717,844,971 in FY 2017/18 to Kshs.795,364,520 in FY2018/2019. So far approximately 80% of the processes at BRS are on a digital platform thus enabling the delivery of services to the public at the comfort of their offices or homes. The Companies Registry has also been involved in providing the timely and accurate information to the various agencies to assist in investigations being carried out in the fight against corruption.

KECOBO completed the development and testing of its Enterprise Resource Program (ERP). The ERP is expected to enhance service delivery to KECOBO's customers and increase the number of registrations KECOBO undertakes through its online registration module. The outreach program created awareness on copyright and related rights to 700 individuals from Universities, publics, artists and other organizations. A total of 1,072 policemen were trained on copyright and related rights in 26 police Stations during the period. The inspectorate team investigated and filed 41 cases, with 5 being finalized. KECOBO in collaboration with Kenya Film Classification Board (KFCB) trained 63 CMO senior managers and Board of Directors. In June 2019, KECOBO hosted three continental meetings on copyright and related rights, in Nairobi with a total of 300 delegates in conjunction with the World Intellectual Property Organization (WIPO).

P.2 Governance, Legal training and Constitutional affairs programme,

Directorate of Legal Affairs developed a draft False Claims Bill, facilitated the development of the Bribery Act Guidelines / Regulations, coordinated Kenya's 2nd Cycle review on the implementation of Chapters II (Preventive Measures) and Chapter V (Asset Recovery) and disseminated the outcome of Kenya's 2nd Cycle review on UNCAC. Under Human Rights, 3rd Cycle Report on the Universal Periodic Review, the draft periodic Report on the International Covenant on Economic, Social and Cultural Rights and the draft National Action Plan on business and human rights were finalized. Report on the recommendations of the Task force on the Review of the Mandatory Death Penalty was also finalized and submitted to the Chief Justice in December 2018.

The National Legal Aid Service (NLAS) offered legal aid services to 175,294 indigent persons. Approximately 160,000 indigent persons were reached through radio, during the legal awareness week. A total of 1,600 mediations were done and 6 open legal aid awareness clinics conducted in Nairobi, Nakuru, Eldoret, Kisumu and Mombasa. To facilitate the implementation of the Legal Aid Act, 2016, the office developed and validated the Accreditation and Eligibility Regulations 2019, a Code of Conduct for accredited legal aid providers. To enhance coordination and

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collaboration of legal aid networks in the East African regional, NLAS hosted the first East Africa Legal Aid Network in November 2018. The office commenced a baseline assessment of legal aid needs for 12 targeted counties.

Under **National Anti-Corruption Campaign Steering Committee**, two (2) new CACCOCs were established and operationalized in Nyandarua and Machakos Counties and twelve (12) CACCOCs were reconstituted in Kiambu, Meru, Garissa, Mombasa, Marsabit, Migori, Kisii, Kakamega, Trans-Nzoia, Makeni, Kilifi and Nandi counties. A total of 160 social audits and open reporting fora were held on corruption in publicly funded projects and programmes reaching total of 8,478 key beneficiaries. High level policy meetings with Governors and County Commissioners were held in 16 counties. Sixty-one (61) anti-corruption programmes on types of corruption, forms, manifestation, and actions one can take against corruption were produced and disseminated through 5 radio stations namely; Radio Maisha, Bibilia Husema F.M, Kass FM, Meru FM and Nosim FM reaching an average 18.6 million listeners countrywide weekly.

Under the **Victim Protection Board**, the office developed the Victim Rights Charter, the Victim Protection (General) Regulations, 2018, the Victim Protection Trust Fund Regulations, 2018 and reviewed the Victim Protection Act, 2014.

Through the **Kenya Law Reform Commission (KLRC)**, the office provided legal technical assistance to MDAs and county governments. KLRC reviewed 22 laws relating to the 'Big Four' agenda and implementation of the Constitution and additionally enhanced legislative and law reform knowledge in 15 counties.

In 2018, the **Auctioneers Licensing Board** vide Executive Order Number 1 of 2018 was moved from the Judiciary to SLO&DOJ. Under the Board, the office carried out countrywide inspections covering 80% of licensed Auctioneers in Nairobi, Mount Kenya and Lower Eastern; Coast; Rift valley, Nyanza and Western regions.

In 2018, the **National Council for Law Reporting** vide Executive Order Number 1 of 2018 was moved from the Judiciary to SLO&DOJ. The Council published and printed 1,000 copies of the Grey Book 2014 and 9,250 copies of specialized publications and digests on various legal thematic areas. The Council also published and printed 1,000 copies each of service issues for public Finance Laws Volume, Commercial Laws Volume and Land laws Volume service issues and 2,000 copies of the Grey Book service issues. Further, the Council revised and updated 85 % of all legislation received on its website www.kenyalaw.org. This included 121 Legal Notices, 33 Acts, 5 omitted Acts, 2 repealed Acts, 6 Amendment Acts and 86 Bills. The Council collected, processed and

disseminated on the Kenya law website (case law database) 100% of the collected i.e. 20,290 judicial decisions from the superior courts of record and 41 judicial decisions from Tribunals. The Council Prepared and submitted 4 reports to the State Law Office and the Kenya Law Reform Commission on the laws that require reform, and 4 reports on divergences in judicial reasoning to the Judiciary.

Kenya School of Law trained a total of 1,797 students of which 1,635 were trained under Advocates Training Programme while 162 were trained in para-legal studies.

Council of Legal Education Conducted 6 Quality Audits and 5 Inspections; Gazetted 1,421 candidates for admission to the roll of advocates; examined 5,572 candidates for the Bar Examination and operationalized the Bar Examination Loan Scheme.

P.3 General Administration, Planning and Support services,

Nairobi Centre for International Arbitration (NCIA), registered and concluded 25 commercial disputes with a total value of Kshs 2.2 Billion. The Office also identified key global and regional strategic partnerships and negotiated for two Memoranda of Understanding in the thematic areas for collaboration. Further, the Office developed national ADR policy and carried out research on 13 emerging areas and trends in ADR and organized East African region Moot competition attended by 60 participants from 18 universities.

The **Administration** also provided internship/ industrial attachment/ apprenticeship to 153 applicants representing 14% of the total in-post of staff strength of 850.

LIST OF EMERGING ISSUES

a. Demand for legal services

In implementing the Big Four Agenda, SLO & DOJ will be required to vet all contracts and agreements to ensure they are legally compliant and in conjunction with MDAs negotiate various financing agreements to enable the implementation of the Big Four and render legal opinions to MDA's and all implementers of Big Four Agenda. The SLO & DOJ has experienced an increase in number of litigation against the government post 2010 constitution with huge monetary claims against the MDAs which has now increased the demand for legal services to defend the government policies, programs, actions and laws. These cases will have increased with the implementation of the Big Four agenda both in various courts across the country, Tribunals and cross border litigation. Over the years there has been high turnover of legal staff to other sectors hence there is need to recruit more state counsel for the SLO & DOJ to fulfil the intended mandate and achieving the Big Four agenda.

b. Cross border legal practice

The lack of a harmonized accreditation criterion within the regulatory bodies for legal education in the East African Community Partner States, and the difficulties occasioned by the different legal systems in the region has hampered cross border legal practice. Kenya requires to negotiate a framework for legal practitioners to operate across other regional jurisdictions.

c. Inadequate Legal Framework

There are new and emerging issues for which there is no legal framework and therefore a lack of precedent to guide the courts. These include extractive industry, nuclear energy, air space, blue economy, recovery of non-monetary assets from proceeds of crime. There is need for legal training in these in these emerging areas so that they can provide technical expertise when required as opposed to engaging private expertise.

d. Representation in Regional and International Courts, Commissions and Tribunals

There is an increase in the number of disputes being referred to the regional and international bodies which requires legal support and advice from the SLO&DOJ. These cases have huge monetary implications to Government hence the need to build the capacity of state counsel to represent the country.

e. Ease of doing business

SLO&DOJ will review legislation to further improve the ease of doing business ranking specifically in starting a business, getting credit, Protection of Minority investors and resolving insolvency. This will ultimately attract more investors. The funds will also aid in ensuring that all the processes are digitized to help in better service delivery and improved revenue collection.

BRS will delink from the OAG & DOJ to ensure that the Service is fully operationalized. This will ensure that departments as envisioned by SCAC start operating fully making the Services rendered by the Service efficient, this will intern boost the revenue.

f. Corruption

The Country continues to face challenges in the fight against corruption. The greatest challenges relate to high levels of corruption awareness which do not translate into behavioral change towards corruption. The growing public apathy perpetuates inadequate public support in the fight against corruption arising from a deeply rooted culture of corruption coupled with the ever-changing nature of corruption limits the impact of the campaign and may affect the implementation of the Big Four Agenda.

g. Law reporting on specialized areas

The practice of law is increasingly becoming specialized as the legal environment continues to develop and expand and there is a need to provide public legal information that is specific to the various practice areas. SLO&DOJ seeks to enhance the reporting of judicial decisions into specialized practice areas. This will aid in enhancing the access to specialized judicial decisions and will enable the knowledge and practice of the law.

THE IMPLEMENTATION CHALLENGES

The progress achieved in implementation of SLO&DOJ's programmes and other activities in the review period was notably positive. However, various challenges and constraints were experienced during implementation, such as:

- Increased work load for state counsel arising from an expansion of jurisdiction and additional courts.
- Employment freeze has created human capacity gaps and therefore affecting efficiency and service delivery particularly the SAGAs e.g. NLAS, KECOBO, BRS, KLRC and NCLR.
- Inadequate funds for training of State Counsel/Lawyers in emerging specialized areas of Law.
- Inability to attract and retain qualified staff due to lack of harmonized terms of services within the law and justice sector.
- Lack of trained legal clerks.
- Lack of a modern functional legal resource centre to facilitate research.
- Limited automation of services hampers operations in key departments.
- Inadequate transport facilities for officers to travel to courts spread in vast counties.
- Inadequate office space, non-conducive working environment and high cost on rent and leases.
- Slow pace of decentralization due to inadequate budgetary provision.
- Compliance challenges for donor supported programmes resulting in non-conformity with the PFM Act 2012.
- Insufficient hosting resources for the system causing unreliable access to the system
- Inadequate public awareness and sensitization on the legal and process reforms related to business registration service.

RECOMMENDED WAY FORWARD

To address the identified key emerging issues and challenges and given the unique mandate of SLO&DOJ in the provision of legal services to Government and the public, SLO&DOJ makes the following recommendations:

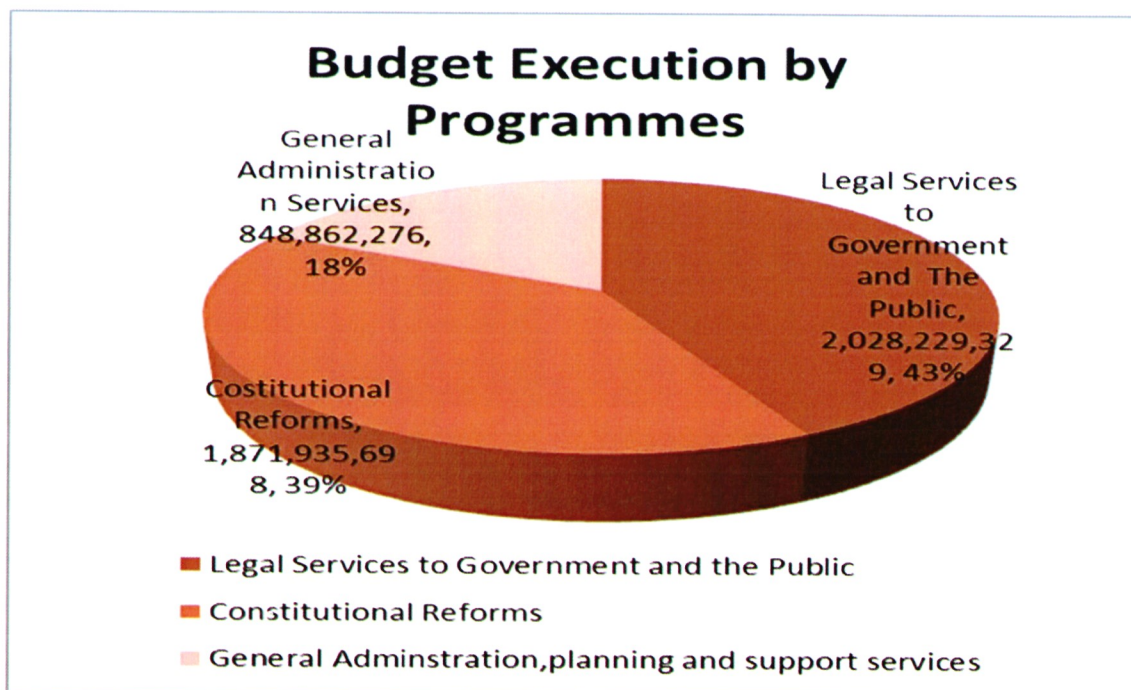
- Enhance the capacity of state counsel especially in specialized fields to ensure efficiency in legal services.
- Recruitment of additional state counsel and other staff.
- Harmonization of terms and conditions of service within the legal sector institutions.
- Public Service Commission should establish a cadre for Legal Clerks.
- Human Resource restructuring of SLO&DOJ to ensure staff retention.
- Ensuring that the relevant laws are in place, reviewed and updated.
- Establish a modern functional legal resource centre to facilitate research.
- Automation of operations/ digitization of registries.
- Decentralization of services to the counties.
- Enhance the budget to cater for purchase of motor vehicles and acquisition of additional office space.
- Enhance the budget to cater for refurbishment and maintenance of existing facilities.
- Operationalize National Legal Service and Victims Protection Board, fast track delinking of Assets Recovery Agency and Business Registration Service.
- Operationalize the Premium case-law database and the online Laws of Kenya database.
- Accelerated standardization and harmonization of donor supported programme agreements with a view to mainstreaming to national systems of Legal requirements.

FINANCIAL PERFORMANCE SUMMARY

Budget Allocation and Execution FY2018-2019

The allocated budget of Kes.4,749,027,303 to the State Law Office and Department of Justice was executed by the three programmes where 43% was under the legal services, 39% under the constitutional reforms and general administration took 18% only. This has been shown by the following figure 1.

Figure 1: Execution by Budgeted Programmes



The total budget allocated in the year 2018-2019 was expensed in total as shown by the following table where both total receipts and payments was 92%. The table below shows the estimates and actual total amounts received and paid during the year, and the resultant total variances.

Table 1: Actual performance against budgets

Revenue/Expense Item	Printed Estimates	Actual	Variance	% Utilization
	Ksh	Ksh	Ksh	Ksh
Total Receipts	4,749,027,303	4,381,239,570	367,787,733	92%
Total Payments	4,749,027,303	4,370,952,568	378,074,735	92%
Surplus for the Year	0	10,287,002	(10,287,002)	

The actual receipts were 8% below the expected budget. This was attributed to exchequer releases.

Budget Execution by Economic Items

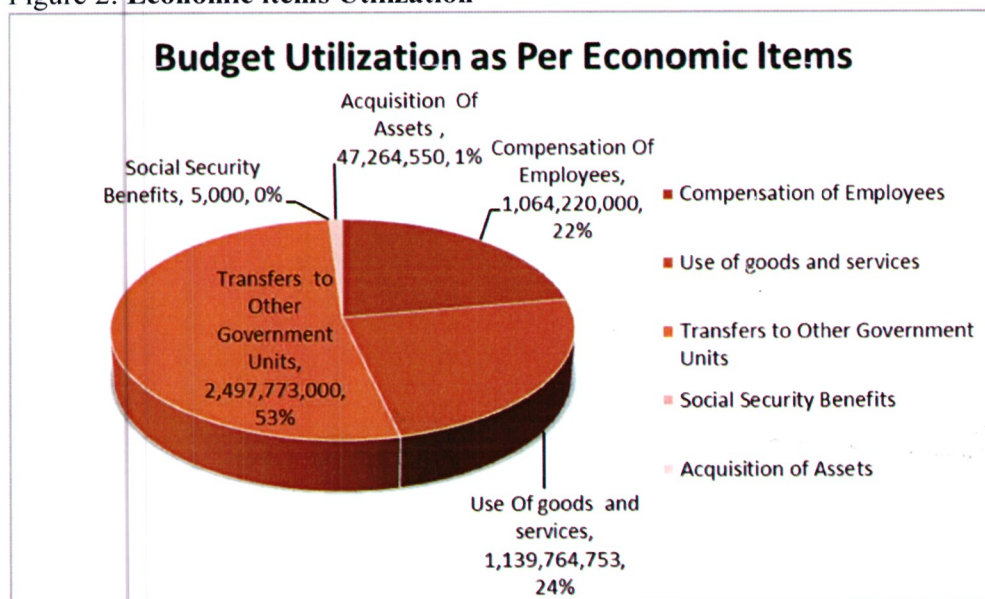
The budget had been allocated under the five economic items shown by the table below. The actual payments were also expensed under the same economic items thus explaining the total variance of unutilized funds. A high percentage of 53% of the total budget was transferred to Semi-Autonomous Government Agencies (SAGAs). This creates a disadvantage to all the other economic activities.

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Table 2: **Budget Utilization by Economic Items (kshs)**

Expense Item	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	1,064,220,000	1,056,081,409	8,138,591
Use of goods and services	1,139,764,753	870,125,594	269,639,159
Transfers to Other Government Units	2,497,773,000	2,409,719,913	88,053,087
Social Security Benefits	5,000	-	5,000
Acquisition of Assets	47,264,550	35,025,651	12,238,899
Grand Total	4,749,027,303	4,370,952,568	378,074,735

Figure 2: **Economic items Utilization**



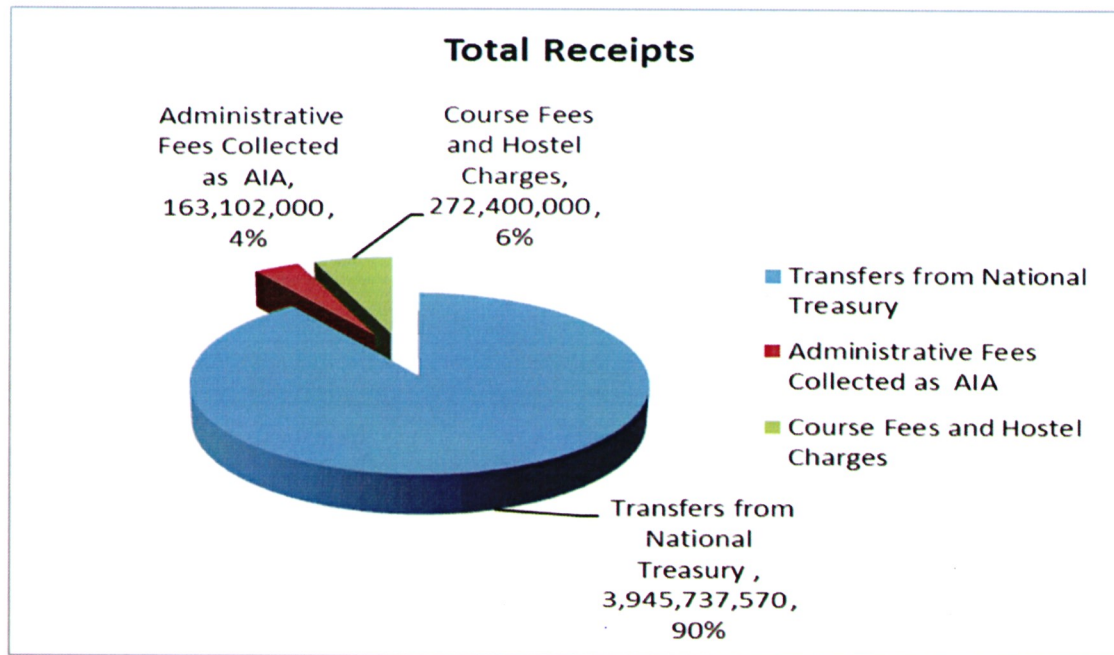
Total Receipts Breakdown

The greatest source of funds was the exchequer releases with an improvement of Kshs.505,405,710 compared to previous financial year. All the expected AIA which form a very small portion of total receipts were received 100%.

Table 3: **Sources of funds**

	2018/2019 Kshs	2017/2018 Kshs	Change	% Change
RECEIPTS				
Transfers from National Treasury	3,945,737,570	3,440,331,860	505,405,710	15%
Administrative Fees Collected as AIA	163,102,000	-	163,102,000	100%
Course Fees and Hostel Charges	272,400,000	-	272,400,000	100%
TOTAL REVENUES	4,381,239,570	3,440,331,860	940,907,710	27%

Figure 3: AIA and Exchequer Releases



The figure shows that 90% of the funding to all the entities under SLO&DOJ is from the exchequer releases.

Sign: 

The Hon. Justice (Rtd) P. Kihara Karuki EGH
ATTORNEY GENERAL

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

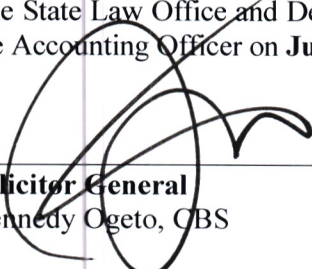
The Accounting Officer in charge of the State Law Office and Department of Justice is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Law Office and Department of Justice accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Law Office and Department of Justice financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the State Law Office and Department of Justice further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the State Law Office and Department of Justice confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The State Law Office and Department of Justice financial statements were approved and signed by the Accounting Officer on **June 30, 2019**.



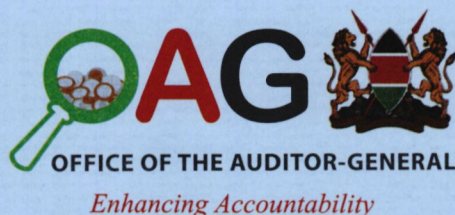
Solicitor General
Kennedy Ogeto, CBS



Principal Accounts Controller
CPA Elijah Kabiru Gathuthi
ICPAK.NO: 7153

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE LAW OFFICE AND DEPARTMENT OF JUSTICE FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Law Office and Department of Justice set out on pages 21 to 40, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, the summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of the State Law Office and Department of Justice as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Receipts - Other Revenues

The statement of receipts and payments reflect other revenue receipts of Kshs.435,502,000 which as disclosed in Note 2 to the financial statements represents receipts collected as Appropriations-In-Aid (A-I-A) during the year. However, the supporting documents availed for audit shows that a total of Kshs.533,535,788 was collected as Appropriations-In-Aid from three (3) institutions as detailed below:

Institution	Financial Statement Balance Kshs.	A-I-A Collection Confirmed by Institution Kshs.	Variance Kshs.
Council of Legal Education	160,102,000	175,498,400	(15,396,400)
Kenya Copyright Board	3,000,000	3,228,943	(228,943)

Institution	Financial Statement Balance Kshs.	A-I-A Collection Confirmed by Institution Kshs.	Variance Kshs.
Kenya School of Law	272,400,000	354,808,445	(82,408,445)
Total	435,502,000	533,535,788	(98,033,788)

The resultant difference of Kshs.98,033,788 has not been reconciled or explained.

1.2 Discrepancies between Balances in the Financial Statements and the Integrated Financial Management Information System (IFMIS)

The following discrepancies were noted between balances in the financial statements and balances generated by IFMIS:

Item Description	Financial Statements Balance Kshs.	IFMIS Balance Kshs.	Variance Kshs.
Recurrent Account	144,210	3,214,441,458	(3,214,297,248)
Development Account	5,736,008	76,000,000	(70,263,992)
Deposit Account	822,541,728	414,050	822,127,678
Adjustment on bank Balances	155,196,834	-	155,196,834
Total	983,618,780	3,290,855,508	(2,307,236,728)

The resultant difference of Kshs.2,307,236,728 has not been reconciled or explained.

In the circumstances, the accuracy of the financial statements for the year ended 30 June, 2019 could not be confirmed.

2. Unreconciled Cash and Bank Balances

The statement of assets and liabilities reflects a bank balance of Kshs.828,421,946 which as disclosed under Note 8A to the financial statements is made up of bank balances of Kshs.144,210 in the recurrent account, Kshs.5,736,008 in the development account and Kshs.822,541,728 held in the deposits accounts. However, no explanation was provided for failure to clear long outstanding reconciling items under both the recurrent and deposits accounts as indicated below:

Description	Recurrent Account Kshs.	Deposits Account Kshs.
Payments in cashbook not in bank	2,368,832	989,454
Payments in bank not in cashbook	2,039,086	0
Total	4,407,918	989,454

Under the circumstances, the accuracy of the bank balance of Kshs.828,421,946 as at 30 June, 2019 could not be confirmed.

3. Use of Goods and Services

The statement of receipts and payments reflect an expenditure of Kshs.870,125,594 under use of goods and services which as disclosed at Note 4 to the financial statements includes an amount of Kshs.103,490,681 incurred on rentals of produced assets. However, no reconciliation between the amounts payable and actual payments for the leased premises was availed for audit verification. Further, included in the total expenditure of Kshs.870,125,594 under use of goods and services is an amount totalling to Kshs.84,273,146 incurred in regional offices. The expenditure of Kshs.84,273,146 though captured in the ledger was however, not supported by detailed expenditure returns from the regional offices.

In addition, lease agreements for offices rented in Malindi, Meru, NSSF Mombasa, Cooperative House Nairobi and Embu were not fully executed and registered with the Ministry of Public Works in line with Section 47 of the Registered Land Act Cap 300.

In the circumstances, the accuracy of use of goods and services expenditure of Kshs.870,125,594 for the year ended 30 June, 2019 could not be confirmed.

4. Transfers to Other Government Entities

Note 5 to the financial statements indicates that a total of Kshs.2,409,719,913 was transferred to eleven (11) entities during the year under review. However, confirmations from the beneficiary institutions as at 30 June, 2019 reflected variances totalling Kshs.571,992,962 from five (5) institutions as detailed below:

	Institution	Amount Transferred Kshs.	Amount Confirmed by Recipient Kshs.	Variance Kshs.
1.	Council of Legal Education	370,566,800	210,464,800	160,102,000
2.	Kenya School of Law	562,298,200	289,898,200	272,400,000
3.	Kenya Copyright Board	124,580,000	121,580,000	3,000,000
4.	National Centre for International Arbitration	113,415,500	113,415,400	100
5.	Business Registration Service	312,914,993	176,424,131	136,490,862
	Total	1,483,775,493	911,782,531	571,992,962

In the circumstances, the accuracy of transfers to other Government entities of Kshs.2,409,719,913 for the year ended 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Law Office and Department of Justice Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Performance

During the year under review, the State Law Office and Department of Justice had actual receipts totalling to Kshs.4,381,239,570 against estimated receipts of Kshs.4,749,027,303 resulting in a shortfall of Kshs.367,787,733. Further, actual expenditure for the year amounted to Kshs.4,370,952,568 against a budget of Kshs.4,749,027,303 resulting in an under expenditure of Kshs.378,074,735 or 8%.

The under expenditure occurred in all expense components. The management has attributed the under expenditure to non-release of all exchequer allocations by the National Treasury which impacted negatively on service delivery to the citizens of Kenya.

2. Pending Bills

As disclosed at note 14.1, 14.2 and 14.3, the State Law Office and Department of Justice reported pending bills of Kshs.44,394,205 as at 30 June, 2019, which were not settled during the year but were instead carried forward to 2019/2020 financial year. Had the bills been paid and the expenditure charged to the respective accounts in 2018/2019, the statement of receipts and payments for the year would have reflected a deficit of Kshs.34,107,203 instead of the reflected surplus of Kshs.10,287,002 for the year ended 30 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Accounts Receivable – Outstanding Imprests

Note 9 to the financial statements reflect accounts receivable-outstanding imprest balance of Kshs.4,406,717 which includes Government imprests of Kshs.4,231,029 which ought to have been surrendered or accounted for on or before 30 June, 2019. This is contrary to Section 93 (5) of the Public Finance Management (National Government) Regulations, 2015 which requires a holder of a temporary imprest to account or surrender the imprest

within 7 working days after returning to the duty station. Section 93(6) further provides that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate. No recoveries had been made.

Consequently, it has not been possible to confirm the recoverability of the Government imprest balance of Kshs.4,231,029 as at 30 June, 2019.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of an Audit Committee

In 2018/2019 financial year, the State Law Office and Department of Justice did not have an independent Audit Committee as required by Section 73(5) of the Public Finance Management Act, 2012. In the absence of a functioning Audit Committee, monitoring and review of the effectiveness of the internal audit process, review of internal controls and risk management systems of the Office could not be undertaken.

2. Lack of an Approved Enterprise Risk Management Process and IT Strategic Committee

During the year under review and as previously reported, the State Law Office and Department of Justice did not have an approved well-documented enterprise wide risk management process and policies in place to effectively guide the enterprises risk management processes. This is contrary to Section 165 of Public Finance Management (National Government) Regulations, 2015.

Further, Treasury Circular No. 03/2009; Ref: MOF/IAG/033(75) requires that government entities/agencies should, among other things, develop and establish Risk Management Policy and Framework (RMPF) to guide its strategic and operational activities. However,

the Office did not have an IT Strategic Committee, an IT Strategic Plan that supports business requirements and ensures that IT spending remains within the approved IT strategic plan, formally approved IT security policy to ensure data confidentiality, integrity and availability, documented and tested emergency procedures, copies of the IT continuity plan and disaster recovery plan kept off-site.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the State Law Office and Department of Justice's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Law Office and Department of Justice or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on

the State Law Office and Department of Justice's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Law Office and Department of Justice to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Office to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

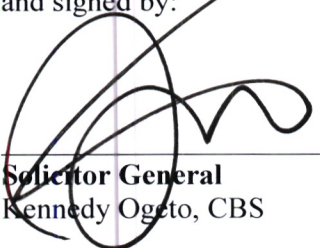
30 September, 2020


STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
Reports and Financial Statements
For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED JUNE 30, 2019

	Note	2018/2019 Kshs	2017/2018 Kshs
RECEIPTS			
Transfers from National Treasury	1	3,945,737,570	3,440,331,860
Other Revenues	2	435,502,000	-
TOTAL REVENUES		4,381,239,570	3,440,331,860
PAYMENTS			
Compensation of Employees	3	1,056,081,409	1,011,528,083
Use of goods and services	4	870,125,594	470,673,573
Transfers to Other Government Units	5	2,409,719,913	1,951,724,100
Social Security Benefits	6	-	1,113,718
Acquisition of Assets	7	35,025,651	5,279,049
TOTAL PAYMENTS		4,370,952,568	3,440,318,523
SURPLUS/DEFICIT		10,287,002	13,337

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **September 30, 2019** and signed by:


Solicitor General
Kennedy Ogeto, CBS

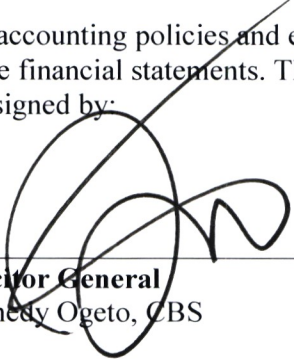

Principal Accounts Controller
CPA Elijah Kabiru Gathuthi
ICPAK.NO: 7153


STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
 Reports and Financial Statements
 For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES AS AT JUNE 30, 2019

	Note	2018/2019 Kshs	2017/2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	828,421,946	331,029,438
Cash Balances	8B	67	109,912
Total Cash And Cash Equivalents		828,422,013	331,139,350
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	4,406,717	5,894,960
TOTAL FINANCIAL ASSETS		832,828,730	337,034,310
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	10	822,541,728	181,837,476
NET FINANCIAL ASSETS		10,287,002	155,196,834
REPRESENTED BY			
Fund balance b/fwd	11	155,196,834	155,183,497
Prior year adjustments	12	(155,196,834)	-
Surplus/Defict for the year		10,287,002	13,337
NET FINANCIAL POSSITION		10,287,002	155,196,834

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **September 30, 2019** and signed by:


 Solicitor General
 Kennedy Ogeto, CBS

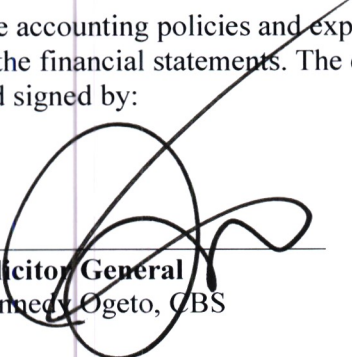

 Principal Accounts Controller
 CPA Elijah Kabiru Gathuthi
 ICPAK.NO: 7153

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
Reports and Financial Statements
For the year ended June 30, 2019

VII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2019

	Note	2018/2019 Kshs	2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	3,945,737,570	3,440,331,860
Other Revenues	2	435,502,000	-
		4,381,239,570	3,440,331,860
Payments for operating expenses			
Compensation of Employees	3	1,056,081,409	1,011,528,083
Use of goods and services	4	870,125,594	470,673,573
Transfers to Other Government Units	5	2,409,719,913	1,951,724,100
Social Security Benefits	6	-	1,113,718
Adjusted for:			
Changes in receivables		1,488,243	(4,405,484)
Changes in payables		640,704,252	(55,153,329)
Adjustments during the year	12	(155,196,834)	-
Net cashflow from operating activities		532,308,314	- 54,266,427
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(35,025,651)	(5,279,049)
Net cash flows from Investing Activities		(35,025,651)	(5,279,049)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	8	331,139,350	390,684,826
Cash and cash equivalent at END of the year		828,422,013	331,139,350

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **September 30, 2019** and signed by:


Solicitor General
 Kennedy Ogeto, CBS


Principal Accounts Controller
 CPA Elijah Kabiru Gathuthi
 ICPAK.NO: 7153

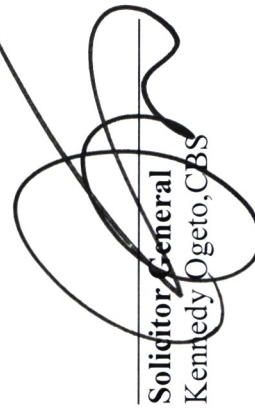
STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
Reports and Financial Statements
For the year ended June 30, 2019

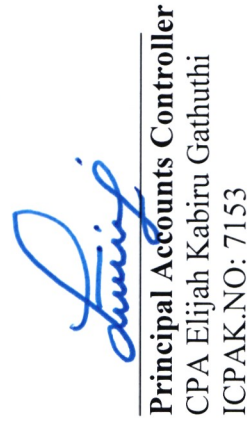
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
FOR THE YEAR ENDED JUNE 30, 2019

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	2,655,573,500	1,657,951,803	4,313,525,303	3,945,737,570	367,787,733	91%
Other Receipts	197,751,000	237,751,000	435,502,000	435,502,000	-	100%
Total Receipts	2,853,324,500	1,895,702,803	4,749,027,303	4,381,239,570	367,787,733	92%
Payments						
Compensation of Employees	555,110,000	509,110,000	1,064,220,000	1,056,081,409	8,138,591	99%
Use of goods and services	380,353,725	759,411,028	1,139,764,753	870,125,594	269,639,159	76%
Transfers to Other Government Units	1,362,226,000	1,135,547,000	2,497,773,000	2,409,719,913	88,053,087	96%
Social Security Benefits	2,500	2,500	5,000	-	5,000	0%
Acquisition of Assets	555,632,275	(508,367,725)	47,264,550	35,025,651	12,238,899	74%
Grand Total	2,853,324,500	1,895,702,803	4,749,027,303	4,370,952,568	378,074,735	92%
Surplus/Deficit	-	-	-	10,287,002	(10,287,002)	

The changes between the original and final budget is as a result of reallocation within the budget. The 76% use of goods and services is as a result of lengthy procurement process. The 74% in acquisition of assets was due to lengthy process in seeking approval of procuring.

The entity financial statements were approved on **September 30, 2019** and signed by:


Solicitor General
 Kennedy Ogeto, CBS


Principal Accounts Controller
 CPA Elijah Kabiru Gathuthi
 ICPAK.NO: 7153

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
Reports and Financial Statements
For the year ended June 30, 2019


IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT
FOR THE YEAR ENDED JUNE 30, 2019

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
Exchequer releases	1,941,573,500	2,295,951,803	4,237,525,303	3,869,737,570	367,787,733	91%
Other Receipts	197,751,000	237,751,000	435,502,000	435,502,000	-	100%
Total Receipts	2,139,324,500	2,533,702,803	4,673,027,303	4,305,239,570	367,787,733	92%
PAYMENTS						
Compensation of Employees	555,110,000	509,110,000	1,064,220,000	1,056,081,409	8,138,591	99%
Use of goods and services	380,353,725	759,411,028	1,139,764,753	870,125,594	269,639,159	76%
Transfers to Other Government Units	1,202,226,000	1,235,547,000	2,437,773,000	2,349,719,913	88,053,087	96%
Social Security Benefits	2,500	2,500	5,000	-	5,000	0%
Acquisition of Assets	1,632,275	29,632,275	31,264,550	28,476,522	2,788,028	91%
Grand Total	2,139,324,500	2,533,702,803	4,673,027,303	4,304,403,439	368,623,864	92%
Surplus/Deficit	-	-	-	836,131	836,131	

The 76% use of goods and services is as a result of lengthy procurement process.

The entity financial statements ~~were~~ approved on **September 30, 2019** and signed by:


Solicitor General
Kennedy Ogeto, CBS


Principal Accounts Controller
CPA Elijah Kabiru Gathuthi
ICPAK.NO: 7153

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT
FOR THE YEAR ENDED JUNE 30, 2019


Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Exchequer releases	714,000,000	(638,000,000)	76,000,000	76,000,000	-	100%
Total Receipts	714,000,000	(638,000,000)	76,000,000	76,000,000	-	100%
Payments						
Transfers to Other Government Units	160,000,000	(100,000,000)	60,000,000	60,000,000	-	100%
Acquisition of Assets	554,000,000	(538,000,000)	16,000,000	6,549,129	9,450,871	41%
Grand Total	714,000,000	(638,000,000)	76,000,000	66,549,129	9,450,871	88%
Surplus/Deficit	-	-	-	9,450,871	(9,450,871)	

Notes

The changes between the original and final budget is as a result of reallocation within the budget. The 41% in acquisition of assets was due to supplementary estimate austerity measures which led to reduction of regional offices acquisition of assets.

The entity financial statements were approved on **June 30, 2019** and signed by:


Solicitor General
Kennedy Ogot, CBS


Principal Accounts Controller
CPA Elijah Kabiru Gathuthi
ICPAK.NO: 7153

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 30th June, 2019 Kshs	Final Budget 30th June, 2019 Kshs	Actual on comparable basis 30th June, 2019 Kshs	Budget utilization difference Kshs
Legal Services to Government and the Public	2,028,229,329	2,028,229,329	1,863,343,658	164,885,671
Civil litigation and Promotion of legal ethical standards	664,789,993	664,789,993	625,389,545	39,400,448
Legislations, Treaties and Advisory Services	541,530,002	541,530,002	460,317,793	81,212,209
Public Trusts and Estates management	220,330,143	220,330,143	213,423,277	6,906,866
Registration Services	476,999,191	476,999,191	439,633,044	
Copyrights Protection	124,580,000	124,580,000	124,580,000	
Constitutional Reforms	1,871,935,698	1,871,935,698	1,773,808,632	98,127,066
Law Reform	293,101,498	293,101,498	194,933,432	98,168,066
Anticorruption campaign	645,969,200	645,969,200	646,010,200	(41,000)
Legal Education and Training Policy	932,865,000	932,865,000	932,865,000	-
General Administration, planning and support services	848,862,276	848,862,276	733,879,498	114,982,778
Transformation of Public legal services	113,415,400	113,415,400	113,415,400	-
Administrative services	735,446,876	735,446,876	620,464,098	114,982,778
TOTAL	4,749,027,303		4,371,031,789	377,995,514

XII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the State Law Office and Department of Justice. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Recognition of receipts and payments

a) Recognition of receipts

The Entity recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the entity.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The entity recognizes all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

SIGNIFICANT ACCOUNTING POLICIES (continued)

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of disclosure. This summary is disclosed as an annexure to the entity's financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the State Law Office and Department of Justice in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the State Law Office and Department of Justice includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018-2019 Kshs	2017-2018 Kshs
Total Exchequer Releases for quarter 1	781,973,200	801,061,565
Total Exchequer Releases for quarter 2	1,058,611,900	1,050,964,445
Total Exchequer Releases for quarter 3	1,195,840,800	763,922,100
Total Exchequer Releases for quarter 4	909,311,670	824,383,750
TOTAL	3,945,737,570	3,440,331,860

2 OTHER RECEIPTS

Description	2018-2019 Kshs	2017-2018 Kshs
Administrative Fees and Charges	160,102,000	-
Administrative Fees and Charges collected as AIA	3,000,000	
Incidental Sales by Non-Market Establishments Collected as	272,400,000	
TOTAL	435,502,000	-

3. COMPENSATION OF EMPLOYEES

Description	2018-2019 Kshs	2017-2018 Kshs
Basic salaries of permanent employees	553,452,657	520,200,906
Basic wages of temporary employees	8,429,613	7,932,385
Personal allowances paid as part of salary	494,199,139	483,394,792
TOTAL	1,056,081,409	1,011,528,083

The comparative figures FY 2017-2018 have been restated due to clearing of unaccounted transactions in IFMIS during the year under review.

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
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4. USE OF GOODS AND SERVICES

USE OF GOODS AND SERVICES		
	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	29,138,466	24,678,283
Communication, supplies and services	56,142,895	10,143,007
Domestic travel and subsistence	109,161,031	67,733,109
Foreign travel and subsistence	48,244,600	18,116,541
Printing, advertising and information supplies & services	12,129,993	2,102,817
Rentals of produced assets	103,490,681	59,330,844
Training expenses	27,258,321	16,167,529
Hospitality supplies and services	60,869,123	30,229,416
Specialised materials and services	6,609,239	6,720,773
Office and general supplies and services	62,276,588	18,184,133
Other operating expenses	307,553,789	195,572,660
Routine maintenance – vehicles and other transport equipment	11,287,647	5,335,109
Routine maintenance – other assets	13,546,590	2,439,258
Fuel Oil and Lubricants	22,416,632	13,920,183
TOTAL	870,125,594	470,673,573

The comparative figures FY 2017-2018 have been restated due to clearing of unaccounted transactions in IFMIS during the year under review.

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities		
Capital Grants to Government Agencies	2,349,719,913	1,951,724,100
Capital Grants to Government Agencies	60,000,000	-
TOTAL	2,409,719,913	1,951,724,100

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to these financial statements. The Anti-Corruption Steering Committee, Business registration and Victims Compensation Fund are not fully delinked, thus their expenditure was executed at the headquarters.

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to SAGAs and SCs		
Kenya Law Reform Commission	305,460,200	330,700,000
Anti-Corruption Steering Committee	89,594,439	114,082,678
Auctioneers lincecing Board	26,950,000	-
Council For Legal Education	370,566,800	260,200,000
Kenya School Of Law	562,298,200	290,700,000
Kenya Copyright Board	124,580,000	132,042,000
National Council for Law Reporting	313,600,000	-
National Centre For International Arbitration	113,415,500	122,700,000
Asset Recovery Agency	180,114,200	210,700,000
Business Registration Services	312,914,993	299,456,415
Judges and Magistrate and Vetting Board	-	28,443,007
National Crime Research Centre	-	162,700,000
Victims Compensation Fund	10,225,581	-
TOTAL	2,409,719,913	1,951,724,100

The comparative figures FY 2017-2018 have been restated due to clearing of unaccounted transactions in IFMIS during the year under review.

6. SOCIAL SECURITY BENEFITS

Description	2018-2019 Kshs	2017-2018 Kshs
Government pension and retirement benefits	-	1,113,718
TOTAL	-	1,113,718

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7. ACQUISITION OF ASSETS

Description	2018-2019 Kshs	2017-2018 Kshs
Refurbishment of Buildings	6,549,129	-
Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	27,650,000	-
Purchase of Office Furniture and General Equipment	826,522	97,374
Purchase of Specialised Plant, Equipment and Machinery	-	4,384,175
Research, Studies, Project Preparation, Design & Supervision	-	797,500
Sub Total	35,025,651	5,279,049
Financial Assets		
TOTAL	35,025,651	5,279,049

The comparative figures FY 2017-2018 have been restated due to clearing of unaccounted transactions in IFMIS during the year under review.

8A: Bank Accounts

Bank Accounts				
Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2018-2019	2017-2018
			Kshs	Kshs
Central Bank of Kenya, 1000303409, KShs	Ksh	Reccurent	144,210	4,095,482
Central Bank of Kenya, 1000303417, KShs	Ksh	Development	5,736,008	11,715,065
Central Bank of Kenya, 1000303425, KShs	Ksh	Deposit	822,541,728	315,218,891
Total	-		828,421,946	331,029,438

8B: CASH IN HAND

Cash in hand	2018-2019 Kshs	2017-2018 Kshs
Cash in Hand – Held in domestic currency	67	109,912
TOTAL	67	109,912

Cash in hand should also be analyzed as follows:

Cash in hand should also be analysed as follows:		
	2018-2019 Kshs	2017-2018 Kshs
Headquarters, Sheria House	67	109,912
TOTAL	67	109,912

9: ACCOUNTS RECEIVABLE – OUTSTANDING IMPRESTS (See Annex 7)

Description	2018-2019 Kshs	2017-2018 Kshs
Government Imprests	4,231,029	5,894,960
Salary advances	83,215	-
District suspense	92,473	-
TOTAL	4,406,717	5,894,960

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10. ACCOUNTS PAYABLE- DEPOSIT ANALYSIS

ACCOUNTS PAYABLE- DEPOSIT ANALYSIS			
DETAILS	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES
A. COMPENSATION FOR CONCLUDED CASES	828,226,179.00	8,886,873.80	819,339,305.20
B. REGIONAL INTEGRATION IMPLEMENTATION PROGRAMM/ILD	20,868,273.00	13,014,834.25	7,853,438.75
C. OVERPAYMENTS	167,668,980.75	174,476,504.00	(6,807,523.25)
D. REVENUE PT FEE-PUBLIC TRUSTEE	1,099,056.90	-	1,099,056.90
E. RETENTION (IBRAHIM DONALD)	1,329,099.80	989,004.00	340,095.80
F. SALARY DEDUCTION	717,355.15	-	717,355.15
TOTALS	1,019,908,944.60	197,367,216.05	822,541,728.55

11. BALANCES BROUGHT FORWARD

BALANCES BROUGHT FORWARD	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	331,029,438	390,667,616
Cash in hand	109,912	17,210
Receivables - Outstanding Imprests	5,894,960	1,489,476
Payables - Deposits	(181,837,476)	(236,990,805)
TOTAL	155,196,834	155,183,497

12. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019 Kshs	2017-2018 Kshs
Adjustments on bank account balances	(155,196,834)	-
TOTAL	(155,196,834)	-

13. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the State Law Office and Department of Justice.

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;

Related party transactions:

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RELATED PARTY DISCLOSURES		
	2018-2019	2017-2018
	Kshs	Kshs
Key Management compensation	-	-
Transfers to other State Corporations and Semi-Au	2,409,719,913	1,951,724,100

Description	Recurrent Kshs	Development Kshs	2018-2019 Kshs
Transfers to SAGAs and SCs			
Kenya Law Reform Commission	305,460,200	-	305,460,200
Anti-Corruption Steering Committee	89,594,439	-	89,594,439
Auctioneers linceding Board	26,950,000	-	26,950,000
Council For Legal Education	370,566,800	-	370,566,800
Kenya School Of Law	502,298,200	60,000,000	562,298,200
Kenya Copyright Board	124,580,000	-	124,580,000
National Council for Law Reporting	313,600,000	-	313,600,000
National Centre For International Arbitration	113,415,500	-	113,415,500
Asset Recovery Agency	180,114,200	-	180,114,200
Business Registration Services	312,914,993	-	312,914,993
Victims Compensation Fund	10,225,581	-	10,225,581
TOTAL	2,349,719,913.00	60,000,000	2,409,719,913

14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	0.00	0.00	0.00	0.00
Construction of civil works	0.00	0.00	0.00	0.00
Supply of goods	93,875,720	0.00	90,882,545.00	2,993,175.00
Supply of services	317,895,838	0.00	289,819,914.00	28,075,924.00
Total	411,771,558.00	0.00	380,702,459	31,069,099.00

14.2 PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0.00	0.00	0.00	0.00
Middle management	0.00	0.00	0.00	0.00
Unionisable employees	0.00	0.00	0.00	0.00
Others	0.00	12,305,650.00	0.00	12,305,650.00
Total	0.00	12,305,650.00	0.00	12,305,650.00

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14.3 OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0.00	207,600.00	0.00	207,600.00
Amounts due to County Government entities	0.00	0.00	0.00	0.00
Amounts due to third parties	0.00	811,856.85	0.00	811,856.85
Total	0.00	1,019,456.85	0.00	1,019,456.85

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XIV. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
209.	Accuracy and Completeness of the Financial Statements	The management has taken note of the recommendation by PAC and hence formed a committee to deal with all auto-reconciliation for FY 2014/15 and prior years.	SOLICITOR GENERAL AND HEAD OF ACCOUNTING UNIT	PARTIALLY RESOLVED	BY JUNE 2020
210.	Unsupported Revenue Expenditure	The current ERP conforms to PFM Act, and other laws. We have requested for expenditure document from the project coordinator under GJLOs. We are in consultation with National Treasury for documents on expenditure to be provided and a proper accounting process be put in place.	SOLICITOR GENERAL AND PROJECT COORDINATOR	PARTIALLY RESOLVED	BY JUNE 2020
211.	Pending bills	We have put in place measures to ensure we always adequately and promptly respond to Auditors Queries on Pending Bills.	SOLICITOR GENERAL AND PROCUREMENT OFFICER	RESOLVED	-
215.	Budget and Budgetary Control	The management implements National Treasury budgeting cycle guidelines through a consultative process.	SOLICITOR GENERAL AND CHIEF FINANCE OFFICER	RESOLVED	-
218.	Accuracy and Completeness of the Financial Statements	The Accounting Officer complied to Article 229(4)(h) of the Constitution immediately after the close of Financial Year. The matter was resolved.	SOLICITOR GENERAL AND HEAD OF ACCOUNTING UNIT	RESOLVED	-
219.	Un-surrendered Imprests	The matter was resolved, and Agency wound up, however, any other Agency will be monitored to address Auditor General's management letters to forestall audit queries. Reconciliations are now promptly done through a committee appointed by the accounting officer and preparation of financial statements done in compliance with Article 229(4)(h) of the Constitution and section 81 of the PFM Act 2012.	SOLICITOR GENERAL AND HEAD OF ACCOUNTING UNIT	PARTIALLY RESOLVED	BY JUNE 2020

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

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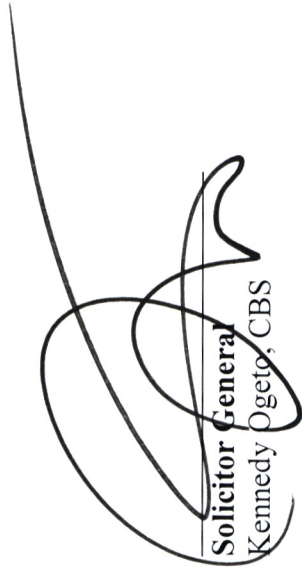
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
220.	Prior Year Adjustment	The matter was resolved, and Agency wound up, however, any other Agency will be monitored to address Auditor General's management letters to forestall audit queries. Reconciliations are now promptly done through a committee appointed by the accounting officer and preparation of financial statements done in compliance with Article 229(4)(h) of the Constitution and section 81 of the PFM Act 2012.		PARTIALLY RESOLVED	BY JUNE 2020
239.	Unauthorized Excess Vote	A letter was drawn to Mr. Joseph N. Kosure to explain the circumstances under which payments totalling to Kshs.5,291,190 used for purported procurement of advertising and flowers was done without lawful authority. The Current Accounting Officer is making a follow-up on previous Commission office holders and other state agencies with a view to resolve the matter.	SOLICITOR GENERAL AND CHIEF FINANCE OFFICER	NOT RESOLVED	BY JUNE 2020
240.	Cash and Cash Equivalents	The Ministry has complied been complying with section 81(4)(a) of the Public Finance Management Act, 2012. The matter was resolved.	HEAD OF ACCOUNTING UNIT	RESOLVED	-
241.1	Outstanding Imprests and Advances	Accounting officers has ensured that all officers on imprests adhere to the provisions guiding the management of imprest under regulation 93 of the Public Finance Management Act, 2012. The matter was resolved.	HEAD OF ACCOUNTING UNIT	RESOLVED	-
241.2	Fraudulent Procurement of Goods and Services	The Solicitor General wrote to the DCI to hasten investigation of the matter for conclusion as the matter has taken long. The Accounting Officer will consult the DCI to expeditiously windup the matter. Direction of policy on this matter is still awaited from the National Treasury.	SOLICITOR GENERAL AND CHIEF FINANCE OFFICER	PARTIALLY RESOLVED	BY JUNE 2020


STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
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Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



Solicitor General
Kennedy Ogeto, CBS



Principal Accounts Controller
CPA Elijah Kabiru Gathuthi
ICPAK.NO: 7153

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

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XV. APENDICES
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

PENDING ACCOUNTS PAYABLE (Annex 1) (Kshs)						
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Supply of goods						
DAWAMBU SUPPLIES SERVICES	436,045.00	21.06.2019	-	436,045.00	-	Amounts not matching
TISAM AGENCIES	527,000.00	21.06.2019	-	527,000.00	-	Lack of documents
KIMTECH TRADINGS LIMITED	220,000.00	21.06.2019	-	220,000.00	-	Lack of documents
SELADEL SUPPLIES	372,925.00	30.6.2017	-	-	372,925.00	Invalid Account Number
SMART PRICE TECHNOLOGIES	475,100.00	26.06.2019	-	475,100.00	-	Lack of documents
LEADERS MERCHANT	228,050.00	26.06.2019	-	228,050.00	-	Lack of documents
PETILAW AGENCIES	734,055.00	28.06.2019	-	734,055.00	-	System Closure
Sub-Total	2,993,175.00			2,620,250.00	372,925.00	
Supply of services						
PAGO AIRWAYS TRAVEL SERVICES LIMITED	203,580.00	12.06.2019	-	203,580.00	-	Not Matching
ATTIC TOURS & TRAVEL	78,400.00	24.06.2019	-	78,400.00	-	System Closure
ATTIC TOURS & TRAVEL	48,145.00	24.06.2019	-	48,145.00	-	System Closure
ATTIC TOURS & TRAVEL	65,745.00	29.03.2019	-	65,745.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	240,375.00	20.05.2019	-	240,375.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	59,140.00	20.05.2019	-	59,140.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	403,410.00	20.05.2019	-	403,410.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	406,440.00	20.05.2019	-	406,440.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	50,965.00	20.05.2019	-	50,965.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	50,115.00	20.05.2019	-	50,115.00	-	Lack of documents

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ATTIC TOURS & TRAVEL	190,800.00	24.06.2019	-	190,800.00	-	System Closure
BUSH AND BEACH TRAVEL AND SAFARIS	369,760.00	30.05.2019	-	369,760.00	-	Lack of documents
BUSH AND BEACH TRAVEL AND SAFARIS	84,210.00	30.05.2019	-	84,210.00	-	Lack of documents
BUSH AND BEACH TRAVEL AND SAFARIS	45,000.00	30.05.2019	-	45,000.00	-	Lack of documents
BUSH AND BEACH TRAVEL AND SAFARIS	340,650.00	30.05.2019	-	340,650.00	-	Lack of documents
ATTIC TOURS & TRAVEL	351,000.00	04.06.2019	-	351,000.00	-	System Closure
ATTIC TOURS & TRAVEL	78,400.00	24.06.2019	-	78,400.00	-	System Closure
ATTIC TOURS & TRAVEL	330,000.00	24.06.2019	-	330,000.00	-	System Closure
BUSH AND BEACH TRAVEL AND SAFARIS	24,460.00	29.05.2019	-	24,460.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	47,555.00	27.05.2019	-	47,555.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	206,505.00	15.06.2019	-	206,505.00	-	System Closure
PAGO AIRWAYS TRAVEL SERVICES LIMITED	168,995.00	02.06.2019	-	168,995.00	-	System Closure
ANGANI TOURS AND TRAVEL	58,595.00	23.06.2019	-	58,595.00	-	System Closure
PAGO AIRWAYS TRAVEL SERVICES LIMITED	270,055.00	23.06.2019	-	270,055.00	-	System Closure
PAGO AIRWAYS TRAVEL SERVICES LIMITED	16,960.00	03.12.2018	-	16,960.00	-	Lack of documents
ATTIC TOURS & TRAVEL	58,575.00	26.11.2018	-	58,575.00	-	Lack of documents
ROSMA TOURS & TRAVEL	238,600.00	29.04.2019	-	238,600.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	25,500.00	23.04.2019	-	25,500.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	23,980.00	28.03.2019	-	23,980.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	29,530.00	20.05.2019	-	29,530.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	12,580.00	21.05.2019	-	12,580.00	-	Lack of documents

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ANGANI TOURS AND TRAVEL	22,000.00	08.11.2018	-	22,000.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	26,555.00	11.03.2019	-	26,555.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	28,775.00	16.06.2019	-	28,775.00	-	Lack of documents
ROSMA TOURS & TRAVEL	30,300.00	18.06.2019	-	30,300.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	473,760.00	23.04.2019	-	473,760.00	-	Lack of documents
ANGANI TOURS AND TRAVEL	12,815.00	19.10.2018	-	12,815.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	272,185.00	29.04.2019	-	272,185.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	119,040.00	19.05.2019	-	119,040.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	49,622.00	06.05.2019	-	49,622.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	23,600.00	13.06.2019	-	23,600.00	-	System Closure
PAGO AIRWAYS TRAVEL SERVICES LIMITED	33,800.00	12.12.2018	-	33,800.00	-	Lack of documents
ANGANI TOURS AND TRAVEL	54,370.00	19.08.2018	-	54,370.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	34,685.00	25.10.2018	-	34,685.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	17,645.00	10.02.2019	-	17,645.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	75,535.00	03.12.2018	-	75,535.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	55,675.00	25.02.2019	-	55,675.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	45,720.00	11.01.2019	-	45,720.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	48,280.00	07.03.2019	-	48,280.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	47,985.00	27.03.2019	-	47,985.00	-	Lack of documents
ROSMA TOURS & TRAVEL	126,300.00	03.06.2019	-	126,300.00	-	System Closure
PAGO AIRWAYS TRAVEL SERVICES LIMITED	59,520.00	19.05.2019	-	59,520.00	-	Lack of documents

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ANGANI TOURS AND TRAVEL	35,660.00	20.05.2019	-	35,660.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	11,750.00	12.05.2019	-	11,750.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	11,970.00	18.05.2019	-	11,970.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	109,575.00	23.05.2019	-	109,575.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	23,000.00	12.05.2019	-	23,000.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	847,995.00	20.05.2019	-	847,995.00	-	Lack of documents
ANGANI TOURS AND TRAVEL	23,250.00	23.10.2018	-	23,250.00	-	Lack of documents
PETLAW AGENCIES	734,055.00	29.06.2019	-	734,055.00	-	System Closure
PAGO AIRWAYS TRAVEL SERVICES LIMITED	34,625.00	20.05.2019	-	34,625.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	18,130.00	20.05.2019	-	18,130.00	-	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	213,135.00	20.05.2019	-	213,135.00	-	Lack of documents
JKUAT KAKAMEGA	124,318.00	20.05.2019	-	124,318.00	-	Lack of documents
EAST AFRICA LAW SOCIETY	671,160.00	20.05.2019	-	671,160.00	-	Lack of documents
KENYATTA UNIVERSITY NORTH COAST BEACH HOTEL	178,500.00	22.03.2019	-	178,500.00	-	Lack of documents
ICPAK	65,000.00	10.06.2019	-	65,000.00	-	System Closure
THE COPY CAT LTD	116,840.00	15.04.2019	-	116,840.00	-	Lack of documents
KENYA WILDLIFE SERVICES	648,000.00	21.06.2019	-	648,000.00	-	System Closure
(KALRO) DAIRY TRAINING INSTITUTE	143,700.00	10.06.2019	-	143,700.00	-	System Closure
AJE ELEVATORS ENGINEERING CO LTD	34,800.00	20.05.2019	-	34,800.00	-	Lack of documents
MEDIAMAX NETWORK	2,088,000.00	20.05.2019	-	2,088,000.00	-	Lack of documents
AFC KILIFI	696,000.00	20.05.2019	-	696,000.00	-	Lack of documents

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BIBLIA HUSEMA BROADCASTING	835,200.00	20.05.2019	-	835,200.00	-	Lack of documents
MIRIGAMIERU FARM PURCHASE COOP SOCIETY LTD	1,002,000.00	29.05.2019	-	1,002,000.00	-	Lack of documents
DIocese of Embu	816,375.00	15.04.2019	-	816,375.00	-	Lack of documents
UNIVERSITY OF NAIROBI ENTERPRISES & SERVICES LIMITED	630,000.00	20.05.2019	-	630,000.00	-	Lack of documents
SHAWMUT MANAGEMENT LIMITED	1,229,313.00	20.05.2019	-	1,229,313.00	-	Lack of documents
CATHOLIC DIOCESE OF NAKURU ASSUMPTION CENTRE	1,017,273.00	20.05.2019	-	1,017,273.00	-	Lack of documents
AAR INSURANCE KEYA LTD	1,033,761.00	20.05.2019	-	1,033,761.00	-	Lack of documents
KENYA PIPELINE COMPANY LIMITED (MORENDAT)	819,000.00	24.06.2019	-	819,000.00	-	System Closure
ALI BIN ALI MALINDI LTD	452,307.00	20.05.2019	-	452,307.00	-	Lack of documents
MBUGUA MUREITHI & CO. ADVOCATES	241,633.00	20.05.2019	-	241,633.00	-	Lack of documents
AFRICAN TOUCH SAFARIS	50,895.00	15.08.2017	-	-	50,895.00	Lack of documents
AFRICAN TOUCH SAFARIS	237,035.00	20.05.2019	-	237,035.00	-	Lack of documents
AFRICAN TOUCH SAFARIS	75,065.00	21.05.2017	-	-	75,065.00	Lack of documents
AFRICAN TOUCH SAFARIS	51,990.00	06.07.2017	-	-	51,990.00	Lack of documents
PAGO AIRWAYS TRAVEL SERVICES LIMITED	264,900.00	20.05.2019	-	264,900.00	-	Lack of documents
TRAVEL PLAZA LIMITED	48,825.00	31.03.2017	-	-	48,825.00	Lack of documents
TUSMO TRAVEL TOURS AND CARGO LTD	27,200.00	20.05.2019	-	27,200.00	-	Lack of documents
NAIVASHA COUNTRY HOTEL (SAWELA)	1,311,500.00	20.05.2019	-	1,311,500.00	-	Lack of documents
AFRICAN TOUCH SAFARIS	8,444.00	20.05.2019	-	8,444.00	-	Lack of documents
KENYA WILDLIFE SERVICES	299,999.00	20.05.2019	-	299,999.00	-	TAX NOT DEFINED
ANGANI TOURS & TRAVEL	125,205.00	20.05.2019	-	125,205.00	-	Lack of documents

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AFRICAN TOUCH SAFARIS	150,990.00	20.05.2019	-	150,990.00	-	Lack of documents
ATTIC TOURS & TRAVEL	34,660.00	20.05.2019	-	34,660.00	-	Lack of documents
ATTIC TOURS & TRAVEL	52,875.00	20.05.2019	-	52,875.00	-	Lack of documents
AFRICAN TOUCH SAFARIS	21,400.00	20.05.2019	-	21,400.00	-	Lack of documents
ATTIC TOURS & TRAVEL	54,050.00	20.05.2019	-	54,050.00	-	Lack of documents
AFRICAN TOUCH SAFARIS	19,000.00	20.05.2019	-	19,000.00	-	Lack of documents
AFRICAN TOUCH SAFARIS	52,650.00	20.05.2019	-	52,650.00	-	Lack of documents
IBRAHIM DONALD CONSULTANTS MANASSE DISTRIBUTORS & WHOLESALE LTD	709,002.00	20.05.2019	-	709,002.00	-	lack of documents
	541,207.00	20.05.2019	-	541,207.00	-	lack of documents
KU NORTH COAST BEACH HOTEL	450,500.00	01.03.2018	-	-	450,500.00	lack of documents
ANGANI TOURS & TRAVEL	322,015.00	20.05.2019	-	322,015.00	-	Lack of documents
PESTLAB CLEANING SERVICES	2,024,000.00	20.05.2019	-	2,024,000.00	-	lack of documents
Sub-Total	28,075,924.00		-	27,398,649.00	677,275.00	
Grand Total	31,069,099.00			30,018,899.00	1,050,200.00	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

PENDING STAFF PAYABLES (Annex2)						
Date	Payee	PV No.	Description/ Purpose	Amount (Kes)	Remarks/Reason	
29.03.2019	Linda Murila	Memo	Refund of Per Diem	50,400.00	Exam query	
24.06.2019	Paul Masinde	Memo	Claim-Air Ticket	17,650.00	Late submission/lack of document	
25.06.2019	Richard Migingo	Memo	Refund of Per Diem	42,000.00	Late submission/Exam query	
22.06.2019	Yaqub Omar	Memo	Refund for photocopying	16,528.00	System Closure	
27.06.2019	Yaqub Omar	Memo	Refund for photocopying	74,440.00	System Closure	
27.06.2019	Karimi Nthiga	Memo	Refund of per diem	10,000.00	Late submission	
27.06.2019	Rose Nyawira	Memo	Refund of per diem	16,800.00	Late submission	
27.06.2019	Reagan Alwanda	Memo	Refund of per diem	9,800.00	Late submission	
27.06.2019	Eric Wambugu	Memo	Refund of per diem	9,800.00	Late submission	
27.06.2019	Joshua Nganga	Memo	Refund of per diem	10,000.00	Late submission	
22.06.2019	Lulu Hayanga	Memo	Attend Conference in Kigali	36,685.00	Improper documentation	
11.06.2019	Maryann Njau	Memo	Attend Workshop in Geneva	306,030.00	Improper documentation	
07.05.2019	Patrick Nguyo	3877	Refund of research allowance	62,975.00	Improper documentation	
27.06.2019	Yaqub Omar	6369	Refund for photocopying	67,605.00	System Closure/Late submission	
25.06.2019	Timothy Mulwa	29	Refund of fuel	15,000.00	System Closure/Late submission	
25.06.2019	George Chege	6092	Refund of fuel	13,600.00	Improper documentation	
25.06.2019	Jeremia Mungai	5875	Refund of fuel	10,000.00	Improper documentation	
28/6/2019	Judy Chemator	6514	Refund of transport	7,100.00	late submission	
25/6/2019	Margaret Kienjeku	6073	Refund for laptop repair	13,000.00	Improper documentation	
27/6/2019	Emily Chweya	6347	Refund of per diem	45,097.00	Improper documentation	
28/6/2019	Lincoln Kinyunye	6523	Refund of fuel	6,000.00	late submission	
28.06.2019	Evah Wanjiku	6490	Book allowance	25,000.00	Late submission	
28/6/2019	Lincoln Kinyunye	6524	Refund of per diem	9,800.00	Late submission	
29.06.2019	Ann Kabuchwa	6526	Refund of per diem	33,600.00	System Closure	
11.06.2019	Dr. Alela E D	4524	Refund of per diem	38,000.00	Improper documentation	
06.06.2019	Pay as per attached	Memo	Pupilage supervision (CL)	430,000.00	Late submission/Exam query	
27.06.2019	Pay as per attached	8283	Investigations on discipline MHRMAC	507,100.00	Late submission/Exam query	
28.06.2019	Pay as per attached	6459	Allowances to NLAS 24 June 2019	126,500.00	not defined in IFMIS	
25.06.2019	Pay as per attached	6130	Allowances to NLAS 4/4/2019	100,000.00	not defined in IFMIS	
25.06.2019	Pay as per attached	6131	Allowances to NLAS 30/5/2019	100,000.00	not defined in IFMIS	
25.06.2019	Pay as per attached	6138	Allowances to NLAS Mar/May/June 2019	500,000.00	not defined in IFMIS	
25.06.2019	Pay as per attached	6129	Allowances to NLAS Sept, Oct, Nov, Dec.	240,000.00	not defined in IFMIS	
28.06.2019	Pay as per attached	6460	Allowances to NLAS	240,000.00	not defined in IFMIS	
30.06.2019	Pay as per attached	6598	Extreuous allowance to Supply Chain	760,000.00	Late submission/IF	

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02.06.2019	Pay as per attached	5181	Airtime and retreat allowance (DOJ)	52,000.00	Late submission/Exam query
23.05.2019	Pay as per attached	004892	Tender Opening Committee	450,000.00	System Closure/Exam query
23.05.2019	Pay as per attached	004678	Tender Opening Committee	290,000.00	System Closure/Exam query
27.06.2019	Pay as per attached	006463	State Counsel supervising pupils	1,440,000.00	Late submission/Exam query
27.06.2019	Pay as per attached	006431	Contempt of court taskforce (Civil)	360,000.00	Late submission/Exam query
04.06.2019	Beatrice Tenai	005275	Imprest - HIV/AIDS, infections and drug)	42,000.00	Not invoiced/Exam query
06.06.2019	Eric Muriithi	004598	Imprest - Legal Open Day (NLAS)	276,000.00	Improper documentation
12.06.2019	Richard Migingo	001092	Imprest - ICPAK	54,800.00	System Closure/Exam query
17.01.2019	Stephen Magwili	002421	Imprest - Fueling GK vehicles	30,000.00	Exam query
05.04.2019	Stephen Nyangao	75	Refund of boarded motor vehicles	25,000.00	No bank details
04.06.2019	NACCSC	001955	Bungoma CACCOC Members	28,000.00	Late Approval/Exam query
04.06.2019	NACCSC	001958	Baringo CACCOC Members	20,000.00	Late Approval/Exam query
29.05.2019	NACCSC	001963	Nakuru CACCOC Members	25,000.00	Late Approval/Exam query
30.06.2019	John Mwangangi	006821	Claim for Customer Care Satisfaction Survey	42,000.00	Late submission/Exam query
30.06.2019	Faynie Mwakio	006820	Claim for Customer Care Satisfaction Survey	56,500.00	Late submission
30.06.2019	Faynie Mwakio	006819	Claim for Customer Care Satisfaction Survey	39,200.00	Late submission
30.06.2019	Eric Wambugu	006803	Refund (court attendance)	4,900.00	Late submission
30.06.2019	Patricia A. Chibole	006750	Refund (court attendance)	20,330.00	Late submission
30.06.2019	Charles Muchiri	006761	Refund (newspapers)	2,740.00	Late submission
30.06.2019	Fredrick Mwachi	006859	Refund (Uganda, Entebbe)	169,175.00	Late submission
30.06.2019	Jephthah Tinega	006862	Refund (fuel)	15,000.00	Late submission
30.06.2019	Jephthah Tinega	006862	Refund of per diem	24,500.00	Late submission
30.06.2019	Eric Wambugu	6880	Refund of per diem - Kitui	4,900.00	Late submission
30.06.2019	Eric Wambugu	006881	Refund of per diem - Makeni	4,900.00	Late submission
15.05.2019	Nazima Malik	004058	Honoraria for NLAS Board Chairman	160,000.00	not approved by AIE IFMIS
30.06.2019	Leah Baraza	000230	Refund of per diem - China	40,479.00	Overtaken by events
11.06.2019	Moimbo Momanyi	006751	Refund of per diem - Mombasa	21,000.00	Exam query
15.05.2019	Belinda Kiilu	004461	Refund of taxi expenses	31,076.56	Failure to migrate to IB
27.06.2019	Anthony Kinyua	Memo	Refund of per diem	19,600.00	Late submission
27.06.2019	Doris Kangelthe	Memo	Refund of per diem	19,600.00	Late submission
27.06.2019	Irene Agum	Memo	Refund of per diem	33,600.00	Late submission
27.06.2019	Dorothy Oselu	Memo	Refund of per diem	39,200.00	Late submission
27.06.2019	Mary Mureithi	Memo	Refund of per diem	19,600.00	Late submission
27.06.2019	Priscillah Mutava	Memo	Refund of per diem	22,400.00	Late submission
27.06.2019	David Ogutu	Memo	Refund of per diem	39,200.00	Late submission
06.06.2019	Oscar Eredi	Memo	Refund of per diem	10,000.00	No documents
06.06.2019	Jeremiah Motari	Memo	Refund of per diem	10,000.00	Improper documentation
06.06.2019	Lorine Shitubi	Memo	Refund of per diem	10,000.00	Improper documentation

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06.06.2019	Mitchell Omuom	Memo	Refund of per diem		11,000.00	Improper documentation
24.05.2019	Elizabeth Nganga	Memo	Subsistence allowance		75,200.00	Improper documentation
24.05.2019	Linda Murila	Memo	Subsistence allowance		75,200.00	Improper documentation
14.05.2019	Joseph Onyango	Memo	Refund of per diem		21,700.00	Improper documentation
29.06.2019	Nyeri CACCOC	6646	Sitting Allowances		69,000.00	Late submission
29.06.2019	Kwale CACCOC	6672	Sitting Allowances		18,000.00	Late submission
29.06.2019	Taita CACCOC	6674	Sitting Allowances		28,000.00	Late submission
29.06.2019	Kisii CACCOC	6647	Sitting Allowances		380,000.00	Late submission
29.06.2019	Bungoma CACCOC	6499	Sitting Allowances		288,000.00	Late submission
29.06.2019	Barnabas Mungo	6651	Typing Expenses for W. Pokot Caccoc		4,020.00	Late submission
29.06.2019	Ramadhan Musa	6665	Typing Expenses for Busia Caccoc		2,200.00	Late submission
29.06.2019	Trans Nzoia	6496	Sitting Allowances		110,000.00	Late submission
29.06.2019	Laikipia Caccoc	6659	Sitting Allowances		83,000.00	Late submission
29.06.2019	Elgeyo Marakwet	6497	Sitting Allowances		88,000.00	Late submission
29.06.2019	Elgeyo Marakwet	6500	Sitting Allowances		37,500.00	Late submission
29.06.2019	Uasin Gishu	6241	Sitting Allowances		317,000.00	Late submission
29.06.2019	Embu Caccoc	6191	Sitting Allowances		159,500.00	Late submission
29.06.2019	Kisumu Caccoc	6238	Sitting Allowances		155,000.00	Late submission
29.06.2019	Meru Caccoc	6660	Sitting Allowances		75,000.00	Late submission
29.06.2019	Uasin Gishu	6655	Sitting Allowances		136,000.00	Late submission
29.06.2019	Busia Caccoc	6664	Sitting Allowances		8,000.00	Late submission
29.06.2019	Garissa Caccoc	6668	Sitting Allowances		31,000.00	Late submission
29.06.2019	Makueni Caccoc	6648	Sitting Allowances		45,000.00	Late submission
29.06.2019	Machakos Caccoc	6675	Sitting Allowances		57,000.00	Late submission
29.06.2019	Mombasa Caccoc	6671	Sitting Allowances		25,000.00	Late submission
29.06.2019	W.Pokot Caccoc	6650	Sitting Allowances		394,000.00	Late submission
29.06.2019	Meru Caccoc	5589	Sitting Allowances		132,000.00	Late submission
29.06.2019	Kiambu Caccoc	6301	Sitting Allowances		8,000.00	Late submission
29.06.2019	Nyandarua Caccoc	Not Examined	Sitting Allowances		24,000.00	Late submission
29.06.2019	Nakuru Caccoc	Not Examined	Sitting Allowances		33,000.00	Late submission
29.06.2019	Kajiado Caccoc	Not Examined	Sitting Allowances		105,000.00	Late submission
29.06.2019	Kilifi Caccoc	Not Examined	Sitting Allowances		112,000.00	Late submission
29.06.2019	Kiambu Caccoc	Not Examined	Sitting Allowances		184,000.00	Late submission
29.06.2019	Makueni Caccoc	Not Examined	Sitting Allowances		70,000.00	Late submission
29.06.2019	Mohamed Salim-Meru	Not Examined	Sitting Allowances		690.00	Late submission
29.06.2019	William Chemallan	Not Examined	Sitting Allowances		3,430.00	Late submission
29.06.2019	Embu Caccoc	Not Examined	Sitting Allowances		73,000.00	Late submission
29.06.2019	Kirinyaga Caccoc	Not Examined	Sitting Allowances		29,000.00	Late submission

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29.06.2019	Kilifi Caccoc	Not Examined	Sitting Allowances	162,000.00	Late submission
29.06.2019	Kisii CACCOC	Not Examined	Sitting Allowances	215,000.00	Late submission
29.06.2019	Nairobi Caccoc	Not Examined	Sitting Allowances	558,000.00	Late submission
			Sub-Total	12,305,650.56	

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ANNEX 3: OTHER PENDING PAYABLES

Date	Payee	PV No.	Description/ Purpose	Amount (Kes)	Remarks/Reason
Various	Salary 2018/19	Various	Salaries and deductions	811,856.85	Omission in system
29.06.2019	K R A	Not Examined	PAYEE for NACCSC	207,600.00	Late submission
			Sub-Total	1,019,456.85	

ANNEX 4- LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	CEO's
1	Kenya Law Reform Commission	Law Reform	Mr. Joash Dache, MBS
2	Anti-Corruption Steering Committee	Corruption	Mr. David Gathii
3	National Crime Research Centre		Mr. Gerald Wandera
4	Council of Legal Education	Training	Prof. Kulundu Bitonye
6	Kenya School of Law	Training	Prof. P.L.O. Lumumba
7	Kenya Copyright Board	Copyright /piracy	Mr. Edward Sigei
8	Nairobi Centre for International Arbitration	Arbitration	Mr. Lawrence Muiruri
9	Asset Recovery Agency	Recovery of Assets	Ms. Muthoni Kimani
10	Registrar of Companies	Registration of Companies	Mr. Kenneth Gathuma

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ANNEX 5 : SUMMARY OF FIXED ASSET REGISTER

Asset class	2015-2018 Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs) 2018 / 2019	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2018/2019
Land	-	-	-	-	-
Buildings and structures	14,248,502	6,549,129	-	-	20,797,631
Transport equipment	10,230,115	27,650,000	-	-	37,880,115
Office equipment, furniture and fittings	1,797,500	826,522	-	-	2,624,022
ICT Equipment	45,951,442	-	-	-	45,951,442
Machinery and Equipment	77,325,560	-	-	-	77,325,560
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
Total	149,553,119.3	35,025,651	-	-	184,578,770

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

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ANNEX 6: ACCOUNTS PAYABLE DEPOSIT ANALYSIS AS AT 30TH JUNE, 2019

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
A. COMPENSATION FOR CONCLUDED CASES							
14-06-2019	FT19165JIN 77	CHEQUE NO.142577	MINISTRY OF ENERGY	100,000.00		100,000.00	AWAITING DOCUMENTS
14-06-2019	FT19165JIN 77	CHEQUE NO.140063	MINISTRY OF ENERGY	100,000.00		100,000.00	AWAITING DOCUMENTS
14-06-2019	FT19165JIN 77	CHEQUE NO.074240	MINISTRY OF AGRICULTURE	80,838.00		80,838.00	AWAITING DOCUMENTS
14-06-2019	FT19165JIN 77	CHEQUE NO.016936	MAKENA MIRITI	32,576.00		32,576.00	AWAITING DOCUMENTS
14-06-2019	FT19165JIN 77	CHEQUE NO.156649	MINISTRY OF ENERGY	100,000.00		100,000.00	AWAITING DOCUMENTS
9/10/2018	FT18282BF4 G5	CMCC NO.3593 OF 2004 HAMISI RASHID	MIN OF HEALTH	1,157,435.00	-	1,157,435.00	AWAITING DOCUMENTS
20/04/2018	FT18110T5R P3	KISII HC. MISC. APPLI. NO. 3 OF 2014 (CALEB OKOTH OUKO)	MINISTRY OF HEALTH	996,475.45	-	996,475.45	AWAITING DOCUMENTS
22/05/2018	FT181421W H3C	KISUMU HCMA NO.31 OF 2015(Mark Oshola Oywer)	MINISTRY OF HEALTH	50,000.00	-	50,000.00	AWAITING DOCUMENTS
6/11/2018	FT1831083C PS	NAIROBI HCC ELE NO. 1303 (Mike Maina Kamau)	MIN. OF TRANSPORT(KURA)	285,500,000.00	-	285,500,000.00	AWAITING DOCUMENTS
26/02/2019	FT18282W4 LWY	BUNGOMA HC Misc Appl No. 126 OF 2005(Isaac M Gathamuka)	OFFICE OF THE PRESIDENT	139,080.00	-	139,080.00	RELATED TO KSHS 194,321,084.25 FROM OP
26/02/2019	FT18282W4 LWY	KISII CMCC NO 694 OF 2004(Mohammed Ali Ibrahim)	OFFICE OF THE PRESIDENT	994,055.00	-	994,055.00	RELATED TO KSHS 194,321,084.25 FROM OP
26/02/2019	FT18282W4 LWY	THIKA CMCC NO 812 OF 2008(Samuel Kamau Gitau & 2 others)	OFFICE OF THE PRESIDENT	1,030,650.00	-	1,030,650.00	RELATED TO KSHS 194,321,084.25 FROM OP
26/02/2019	FT18282W4 LWY	KISUMU HC CIVIL CASE NO 54 OF 2008(RICHARD Simon Kangu)	OFFICE OF THE PRESIDENT	4,325,359.20	3,550,524.80	774,834.40	paid to richard simon kungu 3,550,524.80
26/02/2019	FT18282W4 LWY	MALINDI CMCC NO 127 OF 2012(Patrick Iha Misitsanze)	OFFICE OF THE PRESIDENT	3,152,197.50	-	3,152,197.50	RELATED TO KSHS 194,321,084.25 FROM OP
26/02/2019	FT18282W4 LWY	NAIROBI HC MISC NO. 1374 OF 2003(Israel Otieno Agina)	OFFICE OF THE PRESIDENT	3,771,103.00	3,591,103.00	180,000.00	agina associates 3,591,103.00

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9/10/2018	FT18282W4 LWY	EMBU HCJR NO 69 OF 2011(Mary Wambui Murrithi)	OFFICE OF THE PRESIDENT	454,570.00	-	454,570.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	VIHIGA SRMCC CIVIL SUIT NO 146 OF 2008(Fedrick Adira Musotsi)	OFFICE OF THE PRESIDENT	747,800.00	-	747,800.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	OYUGIS CMCC NO 186 OF 2008(Tobias A ndhala Omanda)	OFFICE OF THE PRESIDENT	278,800.00	-	278,800.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	NAIROBI CMCC M 4425 OF 2013(Oscar Owino)	OFFICE OF THE PRESIDENT	314,055.00	-	314,055.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	NAIROBI CMCC NO2087 OF 2004(James Irungu)	OFFICE OF THE PRESIDENT	719,355.00	-	719,355.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	NAIROBI HCCC NO 915 OF 1998(Sarah Awinja Babu)	OFFICE OF THE PRESIDENT	5,576,815.50	-	5,576,815.50	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	MILIMANI CMCC NO 336 OF 2014(Joshua Abukuse Isaya)	OFFICE OF THE PRESIDENT	1,471,700.00	-	1,471,700.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	NAKURU HCPT NO 8 OF 2012(Geoffrey Mwangi Karuga)	OFFICE OF THE PRESIDENT	1,523,952.00	-	1,523,952.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	NAIROBI CMCC NO 59 OF 2013(Zabedayo Musavoa Benjamin)	OFFICE OF THE PRESIDENT	219,910.00	-	219,910.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	NAKURU CMCC NO 226 OF 2005(Tom Kipngetch Cheruiyot)	OFFICE OF THE PRESIDENT	1,580,652.00	1,326,206.00	254,446.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	MACHAKOS CMCC NO 3710 OF 2006(Paul Makau)	OFFICE OF THE PRESIDENT	1,551,735.00	-	1,551,735.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	MACHAKOS CMCC NO 484 OF 2008(Paul Makau)	OFFICE OF THE PRESIDENT	404,250.00	-	404,250.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	MACHAKOS CMCC NO 372 OF 2006(Paul Makau)	OFFICE OF THE PRESIDENT	1,225,187.00	-	1,225,187.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	MACHAKOS CMCC NO 373 OF 2006(Paul Makau)	OFFICE OF THE PRESIDENT	413,960.00	-	413,960.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	NAKURU ELRC NO 54 OF 2014(David G Kibuya)	OFFICE OF THE PRESIDENT	265,198.00	-	265,198.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	NAIROBI HCJR MIS APPL NO 230 OF 2017 Stanley Fundit)	OFFICE OF THE PRESIDENT	1,024,185.00	-	1,024,185.00	RELATED TO KSHS 194,321,084.25 FROM OP

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9/10/2018	FT18282W4 LWY	MACHAKOS CMCC NO483 OF 2008(Paul Makau)	OFFICE OF THE PRESIDENT	414,250.00	-	414,250.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	LIMURU PMCC NO 245 OF 2011 (Ombi Rubber Ltd)	OFFICE OF THE PRESIDENT	601,247.00	-	601,247.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	WINAM SRMCC NO 416 OF 2008(Willis Omondi Otieno)	OFFICE OF THE PRESIDENT	902,040.00	-	902,040.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	WINAM SRMCC NO. 92 OF 2008 (Boaz Ooko Onanda)	OFFICE OF THE PRESIDENT	352,232.00	-	352,232.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	KISII HCPT NO 6 OF 2011(Rono Kipkorir)	OFFICE OF THE PRESIDENT	3,974,600.00	-	3,974,600.00	RELATED TO KSHS 194,321,084.25 FROM OP
9/10/2018	FT18282W4 LWY	KISUMU CMCC NO 104 OF 2006(Shadrack Onduko Omunge)	OFFICE OF THE PRESIDENT	282,850.00	-	282,850.00	RELATED TO KSHS 194,321,084.25 FROM OP
12/3/2019	FT19070X0 X31	NAKURU CIVIL NO. 1152 OF 2010(William Ochongo)	OFFICE OF THE PRESIDENT	302,987.00	-	302,987.00	RELATED TO KSHS 15,866,935.60
12/3/2019	FT19070X0 X31	NYERI CIVIL NO. 752 OF 2007 (Mithamo Miano Kabucho & Samuel Kinuya Gatuto)	OFFICE OF THE PRESIDENT	786,140.00	-	786,140.00	RELATED TO KSHS 15,866,935.60
12/3/2019	FT19070X0 X31	NAIROBI CIVIL NO. 562 OF 2014 OF (Grace Wanjiku Wariu VS AG & Norbert Mukula)	OFFICE OF THE PRESIDENT	224,725.00	-	224,725.00	RELATED TO KSHS 15,866,935.60
12/3/2019	FT19070X0 X31	NYAHURURU CIVIL NO. 134 OF 2011 (Zablon Kungu Ndegwa)	OFFICE OF THE PRESIDENT	548,903.20	-	548,903.20	RELATED TO KSHS 15,866,935.60
12/3/2019	FT19070X0 X31	NYERI CIVIL NO. 647 OF 2011 (Stephen Mburu Kungu)	OFFICE OF THE PRESIDENT	543,491.00	-	543,491.00	RELATED TO KSHS 15,866,935.60
12/3/2019	FT19070X0 X31	MOMBASA SRMCC CIVL CASE SUIT NO. 498 OF 1991(Mohamed Baishe)	OFFICE OF THE PRESIDENT	631,990.00	-	631,990.00	RELATED TO KSHS 15,866,935.60
12/3/2019	FT19070X0 X31	MOMBASA SRMCC CIVL CASE SUIT NO. 498 OF 1991(Ramla Lali Bakari)	OFFICE OF THE PRESIDENT	438,930.00	-	438,930.00	RELATED TO KSHS 15,866,935.60
12/3/2019	FT19070X0 X31	NAIROBI HC PETITION NO. 104 OF 2009 (James Odamba Akongo)	OFFICE OF THE PRESIDENT	6,296,462.40	-	6,296,462.40	RELATED TO KSHS 15,866,935.60
12/3/2019	FT19070X0 X31	MURANGA CMCC NO. 517 OF 2008 (Samuel Muthodo Ndungu)	OFFICE OF THE PRESIDENT	741,230.00	-	741,230.00	RELATED TO KSHS 15,866,935.60

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6/6/2018	FT18157P78 QV	NAIROBI CAUSE NO. 1607 OF 2010 (UNION OF KENYA CIVIL SERVANTS)	MINISTRY OF EDUCATION	558,045.00	-	558,045.00	AWAITING DOCUMENTS
11/12/2019	FT18345R9S 8	ARBITRATION BETWEEN ELEVONIC LIFTS SERVICES	THE NATIONAL TREASURY	348,000.00	-	348,000.00	AWAITING DOCUMENTS
2/4/2019	FT19092XW MLL	NAIROBI HIGH COURT NO. 145 OF 2016 (VIRENDRA RAMJI GODKA)	MIN. OF TRANSPORT(KURA)	190,000,000.00	-	190,000,000.00	AWAITING DOCUMENTS
3/8/2015	FT1521SSH K3X	NANYUKI SPMCC NO 34 OF 2010 (Patricia Wanjiku)	OFFICE OF THE PRESIDENT	468,580.00	-	468,580.00	RELATED TO KSHS 78,510,779.05
3/8/2015	FT1521SSH K3X	NAIROBI CMCC NO 12794 OF 2004(Peter Kimani Gachohi)	OFFICE OF THE PRESIDENT	603,810.00	-	603,810.00	RELATED TO KSHS 78,510,779.06
3/8/2015	FT1521SSH K3X	NAIROBI HCCC NO 5926 OF 2008(Charles Nguru Karuru)	OFFICE OF THE PRESIDENT	350,568.45	-	350,568.45	RELATED TO KSHS 78,510,779.07
3/8/2015	FT1521SSH K3X	KISUMU CIVIL APPEAL NO.25 OF 2006/MOMBASA CIVIL APP NO3 OF 2013(Wycliffe Sayia Okungu)	OFFICE OF THE PRESIDENT	258,089.80	-	258,089.80	RELATED TO KSHS 78,510,779.08
3/8/2015	FT1521SSH K3X	GITHUNGURI SRMCC NO 60 OF 2004(John Mbugua Njenga)	OFFICE OF THE PRESIDENT	161,435.00	-	161,435.00	RELATED TO KSHS 78,510,779.09
3/8/2015	FT1521SSH K3X	NAIROBI HCC 2169 OF 2004(Mary Muthoni Munene)	OFFICE OF THE PRESIDENT	168,088.00	-	168,088.00	RELATED TO KSHS 78,510,779.10
3/8/2015	FT1521SSH K3X	Nairobi cmcc no 549 of 2001(Reuben Ng'ang'a Wambura)	OFFICE OF THE PRESIDENT	148,500.00	-	148,500.00	RELATED TO KSHS 78,510,779.11
3/8/2015	FT1521SSH K3X	NAIROBI HCC JR NO 305 OF 2010(Ezekiel Ombaki)	OFFICE OF THE PRESIDENT	204,302.00	-	204,302.00	RELATED TO KSHS 78,510,779.12
3/8/2015	FT1521SSH K3X	MALINDI CMCC NO 235 OF 2013(Kache Chengo Baya)	OFFICE OF THE PRESIDENT	187,297.00	-	187,297.00	RELATED TO KSHS 78,510,779.13
3/8/2015	FT1521SSH K3X	MALINDI CMCC NO 56 OF 2014(Mosi Foleni Kapete)	OFFICE OF THE PRESIDENT	173,225.00	-	173,225.00	RELATED TO KSHS 78,510,779.14
3/8/2015	FT1521SSH K3X	MALINDI CMCC NO 440 OF 2013(Luqman Rashid)	OFFICE OF THE PRESIDENT	187,975.00	-	187,975.00	RELATED TO KSHS 78,510,779.15
3/8/2015	FT1521SSH K3X	MALINDI CMCCNO 440 OF 2013(Fredrick Fondo Dena	OFFICE OF THE PRESIDENT	485,690.00	-	485,690.00	RELATED TO KSHS 78,510,779.16

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3/8/2015	FT15215SH K3X	MALINDI CMCC NO 57 OF 2014(Arnold Charo Lugo Alias Charo Chai)	OFFICE OF THE PRESIDENT	173,183.00	-	173,183.00	RELATED TO KSHS 78,510,779.17
3/8/2015	FT15215SH K3X	MALINDI CMCC NO 230 OF 2013(Bridit Kaingu Kesi)	OFFICE OF THE PRESIDENT	167,853.00	-	167,853.00	RELATED TO KSHS 78,510,779.18
3/8/2015	FT15215SH K3X	NAIROBI CMCC NO 11206 OF 2005(Richard Mbugua Kachama)	OFFICE OF THE PRESIDENT	828,735.00	-	828,735.00	RELATED TO KSHS 78,510,779.19
7/9/2015	FT15250HIQ D8	BUSIA SRMCC NO 408 OF 2002(Michael Ojwang)	OFFICE OF THE PRESIDENT	268,585.00	-	268,585.00	RELATED TO KSHS 17,891,084.20 FORM OP
7/9/2015	FT15250HIQ D8	THIKA CMCC NO.40 OF 2006(Miriam Wairimu)	OFFICE OF THE PRESIDENT	251,350.00	-	251,350.00	RELATED TO KSHS 17,891,084.20 FORM OP
2/2/2016	FT16033CP5 61	WINAM SRCC 151 OF 2009(George Ouma Musumba)	OFFICE OF THE PRESIDENT	235,115.00	-	235,115.00	RELATED TO KSHS 91,237,181.00 FROM OP
9/3/2016	FT160694XS OK	MERU CMCC NO 375 OF 2000 (Habiba Roba Boru)	OFFICE OF THE PRESIDENT	144,995.00	-	144,995.00	RELATED TO KSHS 8,99,679.20 FROM OP
9/3/2016	FT160694XS OK	NAIROBI CMCC NO 1329 OF 2008(Francis Matayo Matanguli)	OFFICE OF THE PRESIDENT	1,367,087.10	-	1,367,087.10	RELATED TO KSHS 8,99,679.20 FROM OP
7/6/2016	FT161591H DV8B	TAMU RMCC NO 40 OF 2008(Jen Dorcas Achieng)	OFFICE OF THE PRESIDENT	568,650.00	-	568,650.00	RELATED TO KSHS 5,322,623.20 FROM OP
14/6/2016	FT161591H DV8B	ELDORET CMCC. NO 159 OF 2010(Solomon M Khamala)	OFFICE OF THE PRESIDENT	454,427.00	-	454,427.00	RELATED TO KSHS 5,322,623.20 FROM OP
7/6/2016	FT161591H DV8B	KSM CIVIL APP 25 OF 2006(Wycliff Savia Okungu)	OFFICE OF THE PRESIDENT	614,822.80	-	614,822.80	RELATED TO KSHS 5,322,623.20 FROM OP
7/6/2016	FT161591H DV8B	NBI HCMA NO 621 OF 2000(Samuel Wanjuguna MOA & others)	MINISTRY OF AGRICULTURE	131,096.10	-	131,096.10	RELATED TO KSHS 5,322,623.20 FROM OP
15/6/2016	302345	PMCC 23001 1989 NYERI(Thomas Maina Waruhii)	MINISTRY OF AGRICULTURE	678,412.75	-	678,412.75	AWAITING DOCUMENTS
27/07/2016	FT16183RB 4LP	JOHN MAINA & PAUL K. WAWERU/NBI. HCPT NO. 184 OF 2011	OFFICE OF THE PRESIDENT	1,211,064.45	-	1,211,064.45	AWAITING DOCUMENTS
9/1/2017	FT17009KY 85Q	MICHAEL OCHIENG ODERA / KISUMU HC CIVIL APPEAL NO 125 OF 2009	OFFICE OF THE PRESIDENT	1,755,000.00	-	1,755,000.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	SALOME WANJIKU MUCHEKE NJERI HC NO. 9 OF 2012	OFFICE OF THE PRESIDENT	766,885.00	-	766,885.00	RELATED TO KSHS 19,896,806.70 FROM OP

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9/1/2017	FT17009KY 85Q	STEPHEN KIRAGU NDUGERE / NAIROBI CMCC NO. 3633 OF 2008	OFFICE OF THE PRESIDENT	172,887.00	-	172,887.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	JAMES KARUE WACHIRA / KARATINA SRMCC NO. 52 OF 2010	OFFICE OF THE PRESIDENT	342,942.00	-	342,942.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	AGGREY MACHIRA OKUYA / KAKAMEGA CMCC NO. 124 OF 2007	OFFICE OF THE PRESIDENT	248,057.60	-	248,057.60	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	JOSEPH GUCHU NDUNGU / NAIROBI CMCC NO. 243 OG 2012	OFFICE OF THE PRESIDENT	284,330.00	-	284,330.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	FLORENCE NANGA INDIMULI / MASENO PMCC 153 OF 2012	OFFICE OF THE PRESIDENT	125,420.00	-	125,420.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	CMC MOTOR GROUP LIMITED / KITALE CMCC NO. 613 OF 2010	OFFICE OF THE PRESIDENT	607,467.30	-	607,467.30	RELATED TO KSHS 19,896,806.70 FROM OP
6/12/2016	FT16341GD FCD	MATHEW M. MWAZIGHE / NAIROBI CMCC NO. 3746 OF 1991	MINISTRY OF HEALTH	43,103.00	-	43,103.00	AWAITING DOCUMENTS
6/12/2016	FT16341KM FRB	SIAYA SRMCC NO. 112 OF 2009	MINISTRY OF HEALTH	348,180.00	-	348,180.00	AWAITING DOCUMENTS
9/10/2018	FT18282QR DPV	TRAFIC ACCIDENT EZEKIEL ODUK / NAIROBI RMCC NO. 59 OF 2007	FOREIGN AFFAIRS	749,457.00	-	749,457.00	AWAITING DOCUMENTS
9/1/2017	FT17009KY 85Q	NELSON MUJA / NAIROBI CIVIL CASE NO. 11986 OF 2004	OFFICE OF THE PRESIDENT	367,075.60	-	367,075.60	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	MWABIRIS KARAMBU / MERU CMCC NO. 135 OF 2006	OFFICE OF THE PRESIDENT	623,018.00	-	623,018.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	JAPHET NGUUTU / MWINGI SRMCC NO. 134 OF 2003	OFFICE OF THE PRESIDENT	627,940.00	-	627,940.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	DAVID LIPESA & PETERO SASAKA / BUNGOMA CMCC NO. 24 OF 2010	OFFICE OF THE PRESIDENT	430,460.00	-	430,460.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	WILLIAM NATO MAYENDE / KIMILILI CMCC NO. 24 OF 2010	OFFICE OF THE PRESIDENT	402,500.00	-	402,500.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	PENINAH N KARIUKI & MARGARET W. K.	OFFICE OF THE PRESIDENT	223,335.00	-	223,335.00	RELATED TO KSHS 19,896,806.70 FROM OP

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9/1/2017	FT17009KY 85Q	NAKURU CMCC NO. 705 OF 2001	OFFICE OF THE PRESIDENT	152,496.60	-	152,496.60	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	CELTEL (K) LTD NAIROBI CMCC NO. 5107 OF 2007	OFFICE OF THE PRESIDENT	483,250.00	-	483,250.00	RELATED TO KSHS 19,896,806.70 FROM OP
16/11/2017	FT17320N80 LQ	MISC APP NO.189/2017 LITELINE ENTERPRISES	MINISTRY OF DEFENCE	924,554.60	-	924,554.60	AWAITING DOCUMENTS
16/11/2017	FT173209S0 RB	NAIROBI CMCC NO. 2917 OF 2000 WILLIAM MACHARIA MURITHI	MINISTRY OF DEFENCE	378,532.00	-	378,532.00	AWAITING DOCUMENTS
7/7/2017	FT171886K HPG	ARBITRATION BTWN NJUGUNA BUILDERS, PLUMBING AND DRAINAGE CONTRACTORS LTD	OFFICE OF THE PRESIDENT	319,000.00	-	319,000.00	AWAITING DOCUMENTS
8/9/2017	FT172515G YCA	NAIROBI CMCC NO. 1035 OF 2007 JOSEPH KIPTOO METABOR	OFFICE OF THE PRESIDENT	118,000.00	-	118,000.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	NAIROBI PMCC NO. 59 OF 2013 MAINSA MBUTHIA	OFFICE OF THE PRESIDENT	385,250.00	-	385,250.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	GARISSA HCC NO 16 OF 2014 STEPHEN MBUTHIA AND MWANGANGI MBUTHIA	OFFICE OF THE PRESIDENT	224,100.00	-	224,100.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	NAIROBI PMCC NO. 1995 OF 2004 CHARLES WATHAKA	OFFICE OF THE PRESIDENT	60,185.00	-	60,185.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	NAKURU HCPT PETITION NO. 9 OF 2012 STEPHEN.M. KARIUKI	OFFICE OF THE PRESIDENT	1,523,952.00	-	1,523,952.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	MWINGI PMCC NO. 68 OF 2014 GEORGE.K. KAVINDU	OFFICE OF THE PRESIDENT	625,530.00	-	625,530.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	NAIROBI CMCC NO 1051 OF 2008 MARY.C.MBELE	OFFICE OF THE PRESIDENT	580,750.00	-	580,750.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	NAIROBI HCJR MISC.APP NO.320 B OF 2014 TIMOTHY.K.MUTIE	OFFICE OF THE PRESIDENT	1,456,675.00	-	1,456,675.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	NAKURU CMCC NO. 1163 OF 1998 BAARI WATHITWA	OFFICE OF THE PRESIDENT	679,493.60	-	679,493.60	RELATED TO KSHS 208,236,346.80 FROM OF

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8/9/2017	FT172515G YCA	NYERI CMCC NO. 140 OF 2011 MUTHUMBI GATHII	OFFICE OF THE PRESIDENT	573,599.00	-	573,599.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	MACHAKOS CMSS NO. 568 OF 2008 THERESA / KIKO KIKUVA	OFFICE OF THE PRESIDENT	796,540.00	-	796,540.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	KAKAMEGA CMCC NO.38 OF 2012 AMULIOTO MORRISON	OFFICE OF THE PRESIDENT	472,880.00	-	472,880.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	NAKURU HCCC NO.111 OF 2005 JULIUS.L. LELESIT	OFFICE OF THE PRESIDENT	245,750.50	-	245,750.50	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	CHUKA CMCC NO. 21 OF 2002 GILBERT NDIGWA	OFFICE OF THE PRESIDENT	276,150.00	-	276,150.00	RELATED TO KSHS 208,236,346.80 FROM OF
8/9/2017	FT172515G YCA	MALINDI CMCC NO. 71 OF 2014 JEFF NDORO AND ANOTHER	OFFICE OF THE PRESIDENT	1,266,190.30	-	1,266,190.30	RELATED TO KSHS 208,236,346.80 FROM OF
21/03/2017	FT17080W0 593	SECOND PAYMENT OF LEGAL FEES	DEPARTMENT OF ENERGY	12,839,375.00	-	12,839,375.00	AWAITING DOCUMENTS
28/11/2016	FT16333VP7 X6	STATE LAW- MOMBASA	SLO- MOMBASA	3,582.00	-	3,582.00	AWAITING DOCUMENTS
14/01/2013	304039	NAKURU HCCC NO 177/03(Cyrus Githinji)	MINISTRY OF DEFENCE	469,550.00	-	469,550.00	AWAITING DOCUMENTS
8/11/2011	302474	MOMBASA HCMC NO 18 OF 1999(Mansur Siddir)	MINISTRY OF DEFENCE	128,262.00	-	128,262.00	AWAITING DOCUMENTS
14/02/2017	FT17045YH LOL	KISUMU CMCC NO. 35 OF 2015	MINISTRY OF DEFENCE	535,722.50	-	535,722.50	AWAITING DOCUMENTS
29/12/2016	FT16364S44 G3	AG/GC/EDU/549/07	MINISTRY OF EDUCATION	535,740.00	419,040.00	116,700.00	AWAITING DOCUMENTS
19/04/2017	FT17109FG XMY	MOSOCHO HORTICULTURE MKT- CONTRACT NO.SHOMAP/JFAD/GOK/ W/72/2012	MINISTRY OF ENERGY	174,000.00	-	174,000.00	AWAITING DOCUMENTS
17/8/2012	302129	GULF FABRICATORS LTD VS MINISTRY OF HOUSING CONT NO.KENSUP/009/2006	MINISTRY OF HOUSING	583,949.40	-	583,949.40	AWAITING DOCUMENTS
19/3/13	FT13078C87 CP	KSM SRMCC NO.39 OF 1998(Walter Odhiambo)	MINISTRY OF LANDS	228,000.00	-	228,000.00	AWAITING DOCUMENTS
28/2/2011	300749	ASSOCIATED CONSTRUCTION CO LTD.	MINISTRY OF ROADS	350,000.00	-	350,000.00	AWAITING DOCUMENTS

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8/9/2016	FT16252Y5 T1B	NAIROBI CMCC 6165 OF 2010(Jephitha N Nyangweso)	OFFICE OF THE AUDITOR GENERAL	420,920.40	-	420,920.40	AWAITING DOCUMENTS
9/1/2017	FT17009KY 85Q	KARATINA SRMCC NO. 53 OF 2010 (Bernard Magondo Munene)	OFFICE OF THE PRESIDENT	554,170.00	-	554,170.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	NAIROBI CMCC NO 4107 OF 2002(Boniface Ochieng Onam)	OFFICE OF THE PRESIDENT	257,018.00	-	257,018.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	KARATINA HC PETITION NO. 51 OF 2010 (Dennis Wachira Thea)	OFFICE OF THE PRESIDENT	166,596.00	-	166,596.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	KARATINA SRMCC NO. 50 OF 2010 (Stephen Kinyua Ngatia)	OFFICE OF THE PRESIDENT	506,958.00	-	506,958.00	RELATED TO KSHS 19,896,806.70 FROM OP
9/1/2017	FT17009KY 85Q	NAIROBI CMCC NO. 361 OF 2002(Joyce Moraa Maangi suing on behalf of Yoesh Nyakwoyo Basweti)	OFFICE OF THE PRESIDENT	436,475.00	-	436,475.00	RELATED TO KSHS 19,896,806.70 FROM OP
21/03/2017	FT17080W0 593	AG/GC/JG/544/08	OFFICE OF THE PRESIDENT	483,250.00	-	483,250.00	RELATED TO KSHS 12,839,375.00 FROM OP
7/9/2015	FT15250H1 QD8	NAIROBI CMCC NO 11206 OF 2005(Richard Mbugua Kachama)	OFFICE OF THE PRESIDENT	828,735.00	-	828,735.00	RELATED TO KSHS 17,891,084.20 FORM OP
1/9/2014	FT14023RY NBS	HC.MISC.-APP.NO 286/2011(Emmanuel Kariuki)	DEFENCE	329,922.20	-	329,922.20	RELATED TO KSHS 9,779,572.35 FROM OP
1/9/2014	FT14244ZGJ PT	THIKA SRMCC NO 372,378,389,392,393,409 OF 1991(Karanja Gaturu and others)	OFFICE OF THE PRESIDENT	259,500.00	-	259,500.00	RELATED TO KSHS 9,779,572.35 FROM OP
1/9/2014	FT14244ZGJ PT	ELDORET HCCA NO.73/10(Lazarus Kerich)	OFFICE OF THE PRESIDENT	270,980.00	-	270,980.00	RELATED TO KSHS 9,779,572.35 FROM OP
9/6/2011	302187	BUNGOMA SPMCC NO 309 OF 2003(GLADYS Nafula Wekesa)	OFFICE OF THE PRESIDENT	692,375.00	-	692,375.00	AWAITING DOCUMENTS
22/09/2011	302431	MERU CMCC NO 231 OF 2003(Mitir Gerald)	OFFICE OF THE PRESIDENT	267,405.00	-	267,405.00	AWAITING DOCUMENTS
7/11/2011	302471	LIMURU NO 314 OF 2002(Titus M. Gatugo)	OFFICE OF THE PRESIDENT	174,776.80	-	174,776.80	AWAITING DOCUMENTS
9/6/2011	302180	MERU CMCC 933 OF 1993(Samuel Magaju)	OFFICE OF THE PRESIDENT	92,130.00	-	92,130.00	AWAITING DOCUMENTS
22/8/2011	302404	NAIROBI RMCC NO EJ 181 OF 1994	OFFICE OF THE PRESIDENT	308,843.40	-	308,843.40	AWAITING DOCUMENTS

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14/5/2010	300701	WINAM RMCC NO 82 OF 2004(Muthoni Siaga)	OFFICE OF THE PRESIDENT	153,300.00	-	153,300.00	AWAITING DOCUMENTS
13/03/2012	302357	MOMBASA PMCC NO 711 OF 1992(Riziki Suleiman Idi Hassan)	OFFICE OF THE PRESIDENT	196,510.00	-	196,510.00	AWAITING DOCUMENTS
16/9/2010	300732	NAIROBI CMCC NO 9805 OF 2001(Charles Ombambo)	OFFICE OF THE PRESIDENT	132,930.00	-	132,930.00	AWAITING DOCUMENTS
9/10/2012	304015	NYERI CMCC NO 43 OF 1991(Benson B Mbuchu Gichuki)	OFFICE OF THE PRESIDENT	236,857.05	-	236,857.05	AWAITING DOCUMENTS
13/03/12	302356	MOMBASA PMCC NO 710 OF 1992(Asha Abdalla Said)	OFFICE OF THE PRESIDENT	87,651.20	-	87,651.20	AWAITING DOCUMENTS
12/10/2007	302447	KITALE CMCC NO 4 OF 2007(Duncan M Ndirangu)	OFFICE OF THE PRESIDENT	163,346.75	-	163,346.75	AWAITING DOCUMENTS
9/10/2012	304004	MERU HCCC NO 31 OF 2005(Silas Bundi)	OFFICE OF THE PRESIDENT	684,497.70	-	684,497.70	AWAITING DOCUMENTS
12/4/2012	FT12103KO SBF	NAIROBI CMCC 4978 OF 2003(Charles Kapolonto Nampaso)	OFFICE OF THE PRESIDENT	78,450.00	-	78,450.00	AWAITING DOCUMENTS
21/03/2017	FT163410V	KISUMU CMCC NO 474 OF 2007(George Ochieng Onyango)	OFFICE OF THE PRESIDENT	116,700.00	-	116,700.00	RELATED TO KSHS 12,839,375.00 FROM OP
21/03/2017	FT17080W0 593	KISUMU CMCC 210 OF 2008	OFFICE OF THE PRESIDENT	1,504,771.25	-	1,504,771.25	RELATED TO KSHS 12,839,375.00 FROM OP
25/04/1018	FT18115NR 3Z7	NAIROBI HCC CIVIL SUIT NO. 617 OF 2017(Afrison Export & Import Ltd)	OFFICE OF THE PRESIDENT	100,000,000.00	-	100,000,000.00	AWAITING DOCUMENTS
3/2/2017	FT17034NP9 PZ	TBA	CLEANING WASH ACCOUNT CHEQUE	3,000,000.00	-	3,000,000.00	AWAITING DOCUMENTS
15/09/2014	FT14244WK D15	MSA HC.MISC.APP.403/09(Francis N dalu)	OFFICE OF THE PRESIDENT	1,054,689.00	-	1,054,689.00	AWAITING DOCUMENTS
15/09/2014	FT14244W3 KV9	ELDORET HCCA NO.73/10(Lazarus Kerich)	OFFICE OF THE PRESIDENT	270,980.00	-	270,980.00	AWAITING DOCUMENTS
13/10/2014	A.304144	NBI. HCJR MIS 172/10(Paul K Waweru)	MIN. OF AGRICULTURE	323,723.00	-	323,723.00	AWAITING DOCUMENTS
13/10/2014	A.304144	GULF FAB ARBITRATION(Gulf fabricators)	MIN OF LANDS	31,725.00	-	31,725.00	AWAITING DOCUMENTS
14/11/2014	FT14318KV KTL	ELDORET CMCC NO.160/10(Emmanuel Kipruto)	OFFICE OF THE PRESIDENT	374,810.00	-	374,810.00	RELATED TO KSHS 59,400,779.35 FROM OP

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14/11/2014	FT14318KV KTL	NBI.HCCC NO.1774/89(Ali Hassan Kala)	OFFICE OF THE PRESIDENT	49,363.00	-	49,363.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	ELDORET CMCC NO. 1377/97(Davis N Bulika)	OFFICE OF THE PRESIDENT	208,505.00	-	208,505.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	ISILO PMCC NO. 32 OF 2006(Yusuf Jibril)	OFFICE OF THE PRESIDENT	20,000.00	-	20,000.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	NBI.HCC NO. 159/2010(Waridi Creations Ltd)	OFFICE OF THE PRESIDENT	150,180.00	-	150,180.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	NBI.HCCC NO. 1579/2008(John M Mbaki)	OFFICE OF THE PRESIDENT	114,930.00	-	114,930.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	NBI.HCCC NO. 5112/1999(Augustus T Lewa)	OFFICE OF THE PRESIDENT	517,906.40	-	517,906.40	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	KITUI CMCC NO. 462/2005(Mutuku Nzoka)	OFFICE OF THE PRESIDENT	333,259.00	-	333,259.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	NBI.HC MISC. CIVIL 90/2007(Christopher Musau)	OFFICE OF THE PRESIDENT	698,135.00	-	698,135.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	NBI.CMCC NO. 785/2006(Elizabeth M Ndungu)	OFFICE OF THE PRESIDENT	1,541,670.00	-	1,541,670.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	MACHAKOS CMCC NO. 571/200(Benedict Ndile)	OFFICE OF THE PRESIDENT	1,540,939.80	-	1,540,939.80	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	NAKURU CMCC NO. 895/2006(KWFT)	OFFICE OF THE PRESIDENT	102,320.00	-	102,320.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	NBI.HC.MIS. APPL. NO.53/2009(Veronika W Karanja)	OFFICE OF THE PRESIDENT	1,800,299.00	-	1,800,299.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	KIGUMO SPMC NO.10/2011(Thomas W Peter)	OFFICE OF THE PRESIDENT	183,666.50	-	183,666.50	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	KSM CMCC NO.430/2005(Jak E Kolang)	OFFICE OF THE PRESIDENT	268,837.00	-	268,837.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	KSM CMCC NO.460/2007(Joseph O Omolo)	OFFICE OF THE PRESIDENT	434,500.00	-	434,500.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	THIKA RMCC NO 378-393/1991(Francis Karanja)	OFFICE OF THE PRESIDENT	1,674,230.00	-	1,674,230.00	RELATED TO KSHS 59,400,779.35 FROM OP

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14/11/2014	FT14318KV KTL	NYERI CMCC NO. 501/07(Stephen K Mbugua)	OFFICE OF THE PRESIDENT	2,388,540.00	-	2,388,540.00	RELATED TO KSHS 59,400,779.35 FROM OP
14/11/2014	FT14318KV KTL	EMBU CMCC NO.282/2009(Sarabina Wa Nyamu)	OFFICE OF THE PRESIDENT	691,392.00	-	691,392.00	RELATED TO KSHS 59,400,779.35 FROM OP
13/11/2014	FT143173TT X2	HC. MISC. APP. NO.286 OF 2011	MIN OF DEFENCE	46,049.70	-	46,049.70	AWAITING DOCUMENTS
12/1/2015	A.303276	HC.MISC.APP.NO 286/2011(Emmanuel Kariuki)	MIN OF DEFENCE	283,872.50	-	283,872.50	AWAITING DOCUMENTS
5/2/2015	FT1503648G NS	KITALE SPMCC NO 129 OF 2006(Jame Kimongo)	OFFICE OF THE PRESIDENT	188,400.00	-	188,400.00	RELATED TO KSHS 36,225,710.40 FROM OP
5/2/2015	FT1503648G NS	NBI PMCC NO. 5107/07(Celtel K ltd)	OFFICE OF THE PRESIDENT	11,894.00	-	11,894.00	RELATED TO KSHS 36,225,710.40 FROM OP
5/2/2015	FT1503648G NS	VIHIGA PMCC NO 96/08(Wycliffe Mitheso)	OFFICE OF THE PRESIDENT	522,100.00	-	522,100.00	RELATED TO KSHS 36,225,710.40 FROM OP
5/2/2015	FT1503648G NS	VIHIGA SRMCC NO 152 /08(Joseph Samia Kilaha)	OFFICE OF THE PRESIDENT	431,300.00	-	431,300.00	RELATED TO KSHS 36,225,710.40 FROM OP
5/2/2015	FT1503648G NS	MERU CMCC NO. 661 OF 00(MTUMUTI MWIMBA)	OFFICE OF THE PRESIDENT	293,950.00	-	293,950.00	RELATED TO KSHS 36,225,710.40 FROM OP
5/2/2015	FT1503648G NS	MILIMANI CMCC 2691/01(Mutua Masuni)	OFFICE OF THE PRESIDENT	307,265.00	-	307,265.00	RELATED TO KSHS 36,225,710.40 FROM OP
5/2/2015	FT1503648G NS	NBI HCC NO. 238 OF 99(Kiarie Chege)	OFFICE OF THE PRESIDENT	408,820.00	-	408,820.00	RELATED TO KSHS 36,225,710.40 FROM OP
5/2/2015	FT1503648G NS	NBI. CMCC NO. 4418/07(Paul K Sang)	OFFICE OF THE PRESIDENT	262,455.80	-	262,455.80	RELATED TO KSHS 36,225,710.40 FROM OP
5/2/2015	FT1503648G NS	NBI,CMCC NO 5346 OF 08(Loice Njeri Kuria)	OFFICE OF THE PRESIDENT	1,614,333.00	-	1,614,333.00	RELATED TO KSHS 36,225,710.40 FROM OP
29/01/2015	FT1502987K CB	NBI. HC NO 131 OF 2011(Pius Wanjala)	MIN OF HEALTH	349,344.00	-	349,344.00	AWAITING DOCUMENTS
4/6/2015	FT15155HN SY7	NBI. CMCC 4975 OF 98(Jane Kaihang'a)	MIN OF DEFENCE IN RESPECT OF JOSEPH GITONGA NYERE	381,773.00	-	381,773.00	AWAITING DOCUMENTS
18/07/2016	FT16200FC Q47	MINISTRY OF LANDS		231,931.00	-	231,931.00	AWAITING DOCUMENTS

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	FT19163NT 9SM	OUTSTANDING DECRETAL AMOUNT CASE NO. 27	PUBLIC WORKS	189,985.20	-	189,985.20	AWAITING DOCUMENTS
12/6/2019	FT19172ZN 7X0	NBI HCC NO.786 OF2009 NAHASHON.MWAURA O	OFFICE OF THE PRESIDENT	1,277,942.00	-	1,277,942.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	ISILO SPMCC NO.23 OF 2011 MOOHAMED ABDI	OFFICE OF THE PRESIDENT	1,130,650.00	-	1,130,650.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NAIROBI CMCC NO. 10646 OF 2007 STEPHEN A OLUOCH	OFFICE OF THE PRESIDENT	1,837,950.00	-	1,837,950.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NBI CMCC NO.1064 OF 2007 STEPHEN A.ALUOCH	OFFICE OF THE PRESIDENT	27,027,901.00	-	27,027,901.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NBI CMCC NO.12784 PETER O. MAKOOORI	OFFICE OF THE PRESIDENT	1,400,000.00	-	1,400,000.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NBI HCC NO.477 OF 2008 CHARLES MWAPHAGHA	OFFICE OF THE PRESIDENT	1,723,121.00	-	1,723,121.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	THIKA CMCC NO..67 OF 2000 DAVID KAMAU	OFFICE OF THE PRESIDENT	1,835,162.00	-	1,835,162.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NBI CMCC NO.12382 OF 2006 HENRY BILAUNI	OFFICE OF THE PRESIDENT	884,730.00	-	884,730.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	EMBU HCC OF 2011 JOHN NAMU NJUKI	OFFICE OF THE PRESIDENT	2,872,950.00	-	2,872,950.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NBI CMCC NO.3920 OF 2008 CHRISTINE INDEJE	OFFICE OF THE PRESIDENT	1,879,035.00	-	1,879,035.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	HOMABAY HCC NO. 1 OF 2014 ANNE PACIFIC OSEWE	OFFICE OF THE PRESIDENT	3,990,000.00	-	3,990,000.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NBI CMCC NO.7377 OF 2015 ROSE LYDIAH AYIRO	OFFICE OF THE PRESIDENT	2,196,739.00	-	2,196,739.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NBI CMCC NO.6627 OF 2014MBUVI KASINA	OFFICE OF THE PRESIDENT	1,415,003.00	-	1,415,003.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	EMBU HCC NO.148 OF 2011 NYAGA MANUGA	OFFICE OF THE PRESIDENT	1,947,400.00	-	1,947,400.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	MERU CMCC NO. 239 OF 2010 PROSATIO MWIRARIA	OFFICE OF THE PRESIDENT	4,000,000.00	-	4,000,000.00	RELATED TO KSHS 95,662427.55 FROM OP

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21-06-2019	FT19172ZN 7X0	NBI. CMCC NO. 6322 OF 2008 DAVID M MACHARIA	OFFICE OF THE PRESIDENT	1,235,550.00	-	1,235,550.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	BUNGOMA CMCC NO. 72 OF 2003 HENRY W WAFULA	OFFICE OF THE PRESIDENT	1,364,500.00	-	1,364,500.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	MERU CMCC NO 73 OF 2004 JAPHETH GATOBU	OFFICE OF THE PRESIDENT	625,200.00	-	625,200.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	KADARA PMCC NO. 243 OF 2012 JOSEPH G NDUNGU	OFFICE OF THE PRESIDENT	307,897.20	-	307,897.20	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	KISUMU CMCC NO. 444 OF 2008 LEO W ONYANGO	OFFICE OF THE PRESIDENT	238,876.00	-	238,876.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	KIAMBU CMCC NO. 21 OF 2012 SCHOLASTICA W WANJOGU	OFFICE OF THE PRESIDENT	1,407,770.20	-	1,407,770.20	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	KISUMU CMCC NO. 443 OF 2008 KENNETH OWUOR	OFFICE OF THE PRESIDENT	484,124.90	-	484,124.90	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	EMBU PMCC NO. 67 OF 2007 SOSPETER MUTURI	OFFICE OF THE PRESIDENT	489,618.15	-	489,618.15	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	KAKAMEGA CMCC NO. 63 OF 2013 WYCLIFFE A OGETI	OFFICE OF THE PRESIDENT	1,281,780.00	-	1,281,780.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	WEBUYE CMCC NO. 63 OF 2013 MOSES B NANGAKI	OFFICE OF THE PRESIDENT	522,085.00	-	522,085.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	BUSIA CMCC NO. 68 OF 2011 WILLIAM O OLILA	OFFICE OF THE PRESIDENT	346,250.00	-	346,250.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NAKURU CMCC NO. 1030 OF 2010 ESTHER W KINGORI	OFFICE OF THE PRESIDENT	197,436.00	-	197,436.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NAKURU HCIR NO 52 OF 2011 FRANK HELGE NEUGEBAUER	OFFICE OF THE PRESIDENT	448,102.00	-	448,102.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NAIROBI HC MISC. 324 OF 2013 PATRICIA O HAWSON	OFFICE OF THE PRESIDENT	350,356.00	-	350,356.00	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NAIROBI CMCC NO. 2840 OF 2006 JAMES M ONDIEK	OFFICE OF THE PRESIDENT	2,701,048.70	-	2,701,048.70	RELATED TO KSHS 95,662427.55 FROM OP
21-06-2019	FT19172ZN 7X0	LIMURU SPMCC NO 205 OF 2008 STEPHEN K NDIRANGU	OFFICE OF THE PRESIDENT	845,356.40	-	845,356.40	RELATED TO KSHS 95,662427.55 FROM OP

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21-06-2019	FT19172ZN 7X0	SUPREME COURT APPLI. NO 15 OF 2015 KOIGI WA WAMWERE	OFFICE OF THE PRESIDENT	21,227,370.00	-	21,227,370.00	RELATED TO KSHS 95,662,427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NYANZA SRMCC NO 162 OF 2008 JOSHUA O'NGAW	OFFICE OF THE PRESIDENT	308,431.70	-	308,431.70	RELATED TO KSHS 95,662,427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NAIROBI CMCC NO 1157 OF 2011 JAMES M MAINA	OFFICE OF THE PRESIDENT	4,050,449.60	-	4,050,449.60	RELATED TO KSHS 95,662,427.55 FROM OP
21-06-2019	FT19172ZN 7X0	EMBU PMCC NO 161 OF 2008 ELJIA K NTHIGA	OFFICE OF THE PRESIDENT	457,505.00	-	457,505.00	RELATED TO KSHS 95,662,427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NYAHURURU CMCC NO 19 OF 2014 PAUL T KARANJA	OFFICE OF THE PRESIDENT	991,386.80	-	991,386.80	RELATED TO KSHS 95,662,427.55 FROM OP
21-06-2019	FT19172ZN 7X0	NAIROBI HCJR NO 408 OF 2015 SHAITA YASMIN NUR UL-HAG	OFFICE OF THE PRESIDENT	362,745.00	-	362,745.00	RELATED TO KSHS 95,662,427.55 FROM OP
25/09/2018	FT18268KR DCZ	ROBERT GICHANE	AGRICULTURE	424,407.00	-	424,407.00	AWAITING DOCUMENTS
26-06-2019	FT19177L9T X2	ELDORET HCCC 194 OF 2009 ASIS HOTEL LTD	DEP FOR E.A COMMUNITY	20,991,905.00	-	20,991,905.00	AWAITING DOCUMENTS
18-09-2019	FT18291JD8 SF	COMPENSATION	MINISTRY OF HEALTH	236,603.00	-	236,603.00	AWAITING DOCUMENTS
8/4/2019	FT190981K7 82	COMPENSATION	MINISTRY OF HEALTH	787,432.00	-	787,432.00	AWAITING DOCUMENTS
17-05-2019	FT191371SH BL	NBI CMCC 14250 OF 2005 FLORENCE A OCHIENO	MINISTRY OF ROADS	94,900.00	-	94,900.00	AWAITING DOCUMENTS
27-02-2019	FT19058QH J9C	COMPENSATION		939,357.00	-	939,357.00	AWAITING DOCUMENTS
9/1/2017	FT17009KY 85Q	SAILAS AMBANI SHAMWANA / KAKAMEGA CMCC NO 236 OF 2007	OFFICE OF THE PRESIDENT	555,585.00	-	555,585.00	RELATED TO KSHS 19,896,806.70 FROM OP
19/04/2017	FT17109FG XMY	MOSOCHO HORTICULTURE MKT- CONTRACT NO.SHOMAP/IFAD/GOK/ W/72/2012	MINISTRY OF AGRICULTURE	174,000.00	-	174,000.00	AWAITING DOCUMENTS
18/08/2017	FT172302V7 2R	BOMET-SPMCC 10 OF 2011 JOEL KIPLANGAT KORGOREN	MINISTRY OF AGRICULTURE	1,493,564.00	-	1,493,564.00	AWAITING DOCUMENTS
18/07/2016	FT16200KF 4Y	MINISTRY OF LANDS	60 %APPORTIONED LIABILITY-MAPENZI	340,853.00	-	340,853.00	AWAITING DOCUMENTS

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22/06/2017	302284	REHABILITATION OF KABARNET/NAKURU/NA ROK ROADS-CONTRACT NO. KUTIP PKG/16	HAYER BISHAN SINGH & SONS	500,000.00	-	500,000.00	AWAITING DOCUMENTS
20/12/2017	300817	REHABILITATION OF KABARNET/NAKURU/RO ADS-CONTRACT NO. KUTIP PKG/17	HAYER BISHAN SINGH	500,000.00	-	500,000.00	AWAITING DOCUMENTS
18/05/2018	300830	REFUND OF CONTRACT NO. KUPIT PKG/26	HAYER BISHAN SINGH & SONS	500,000.00	-	500,000.00	AWAITING DOCUMENTS
21/01/2019	FT19021RN VKG	LEGAL FEE	COULSON \$FRESHFIELDS	128,166,450.20	126,468,406.60	1,698,043.60	AWAITING DOCUMENTS
8/5/2018	FT1812837S 2Q	LEGAL FEE	COULSON \$FRESHFIELDS	28,742,333.85	28,625,115.10	117,218.75	AWAITING DOCUMENTS
28/02/2019	FT19059PCF T6	LEGAL FEE	STATE LAW OFFICE	4,760,196.70		4,760,196.70	AWAITING DOCUMENTS
		sub-total-overpayment		167,668,980.75	155,093,521.70	12,575,459.05	
D. REVENUE/PUBLIC TRUSTEE							
14/09/2015	FT152570H KFB	REVENUE PT FEE-PUBLIC TRUSTEE	NATIONAL TREASURY	1,099,056.90	-	1,099,056.90	AWAITING ACTION
		sub-total-revenue		1,099,056.90	-	1,099,056.90	
E. RETENTION							
28/06/2017	FT17179VR HDQ	RETENTION (IBRAHIM DONALD)	DEVELOPMENT A/C STATE LAW OFFICE	1,329,099.80	-	340,095.00	AWAITING ACTION
		sub-total for-retention		1,329,099.80	-	340,095.00	
F. SALARY DEDUCTION							
25/08/2016	FT162381Z WM0	CONTRIBUTION-SWA	STATE LAW OFFICE	200.00	-	200.00	AWAITING NOTIFICATION
26-06-2019	FT191774X3 LY	CONTRIBUTION-SWA	STATE LAW OFFICE	200.00	-	200.00	AWAITING NOTIFICATION
12/8/2015	304091	MIN OF HEALTH GOVT.LIABILITY-DAVID K. KARENYE	MINISTRY OF HEALTH	10,000.00	-	10,000.00	AWAITING NOTIFICATION
14/8/2015	304093	MIN OF HEALTH GOVT.LIABILITY-ANTONIA KANGAZI	MINISTRY OF HEALTH	10,000.00	-	10,000.00	AWAITING NOTIFICATION
4/12/2015	302328	MIN OF HEALTH GOVT.LIABILITY-DR.DAVID K KARENYE	MINISTRY OF HEALTH	27,066.00	-	27,066.00	AWAITING NOTIFICATION
29/1/2016	302331	MIN OF HEALTH GOVT.LIABILITY-DR.DAVID K KARENYE	MINISTRY OF HEALTH	18,000.00	-	18,000.00	AWAITING NOTIFICATION

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4/5/2016	302340	AG/GL/15/16 - MILLICENT.M.MWAHIHI	MINISTRY OF HEALTH	5,827.00	-	5,827.00	AWAITING NOTIFICATION
18/5/2016	302341	AG/GL/19/16 -NDUNGU J. MWANGI	MINISTRY OF HEALTH	34,781.25	-	34,781.25	AWAITING NOTIFICATION
18/05/2018	300833	GOVT. LIABILITY /MINISTRY OF HEALTH-MOSES NKOI TOLE OLE NAROK	MINISTRY OF HEALTH	10,569.95	-	10,569.95	AWAITING NOTIFICATION
20/12/2017	300816	GOVT. LIABILITY /MINISTRY OF HEALTH-DALE ONSERIO	MINISTRY OF HEALTH	20,000.00	-	20,000.00	AWAITING NOTIFICATION
18/05/2018	300833	GOVT. LIABILITY /MINISTRY OF HEALTH-MOSES NKEI TOLE OLE NAROK	MINISTRY OF HEALTH	10,569.95	-	10,569.95	AWAITING NOTIFICATION
15/01/2015	A.303277	2003011157(Paul Etany)	MINISTRY OF HEALTH	10,000.00	-	10,000.00	AWAITING NOTIFICATION
19/01/2015	A.303278	AG/GL/12/12(Mustafa I Isamil)	MINISTRY OF HEALTH	5,853.00	-	5,853.00	AWAITING NOTIFICATION
19/01/2015	A.303279	MOH(David K. Karenye)	MINISTRY OF HEALTH	9,000.00	-	9,000.00	AWAITING NOTIFICATION
4/2/2015	A.303281	MOH(Antonia K. Muhando)	MINISTRY OF HEALTH	10,000.00	-	10,000.00	AWAITING NOTIFICATION
4/2/2015	A.303282	MOH(Antonia K. Muhando)	MINISTRY OF HEALTH	10,000.00	-	10,000.00	AWAITING NOTIFICATION
24/02/2015	A.303287	AG/CIV/1297/10(MOH)(Dr Stephen Koskey)	MINISTRY OF HEALTH	125,000.00	-	125,000.00	AWAITING NOTIFICATION
24/02/2015	A.303288	2003011157(PAUL Etany)	MINISTRY OF HEALTH	23,665.00	-	23,665.00	AWAITING NOTIFICATION
29/04/2014	A.304051	GOVT. LIABILITY(Dr Scola W Ngagana)	MINISTRY OF HEALTH	25,473.00	-	25,473.00	AWAITING NOTIFICATION
18/06/2015	A.304057	GOVT. LIABILITY(Dr David K Karenye)	MINISTRY OF HEALTH	10,000.00	-	10,000.00	AWAITING NOTIFICATION
20/06/2015	A.304059	GOVT. LIABILITY(David Kanyeke Gatuki)	MINISTRY OF HEALTH	171,150.00	-	171,150.00	AWAITING NOTIFICATION
24/05/2019	FT19144SC1 0Z	sub-total-Salary Overpayment		170,000.00	-	170,000.00	AWAITING NOTIFICATION
		LEDGER ANALYSIS TOTAL		1,019,908,944.60	176,995,229.75	822,541,727.50	

ANNEX 7- REPORTS GENERATED FROM IFMIS

The following Financial Reports Generated from IFMIS have been attached as appendices to these financial statements:

- i. GOK IFMIS Outstanding Imprests
- ii. GOK IFMIS Comparison Trial Balance
- iii. FO30 (Bank reconciliations) for all bank accounts
- iv. GOK IFMIS Receipts and Payments Statement
- v. GOK IFMIS Statement of Financial Position
- vi. GOK IFMIS Statement of Cash Flows
- vii. GOK IFMIS Notes to the Financial Statements
- viii. GOK IFMIS Statement of Budget Execution
- ix. GOK IFMIS Statement of Deposits
- x. GOK IFMIS Budget Execution by Programme and Economic Classification
- xi. GOK IFMIS Budget Execution by Heads and Programmes